

City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1939






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CITY OF BOSTON
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CITY OF BOSTON
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January 1, 1940.

HON. MAURICE J. TOBIN,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24 and chapter 6, section 8 of the Revised Ordinances of 1925, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1939 and ending December 31, 1939, together with miscellaneous financial tables and statistics. The form of the present report follows closely that recommended by the National Committee on Municipal Accounting. The report has been arranged by sections classified as follows:—

Section A — *Consolidated Exhibits and Schedules* reflecting an overall summary of financial activities for the fiscal year 1939.

Section B — *General Revenue Funds* reflecting all ordinary maintenance activities financed from taxes and general revenue receipts. In this section are combined all the resources and activities of the City and County not set forth under the other sections in the report.

Section C — *Special Revenue Funds* reflecting particular or special activities financed largely from receipts realized from the operations of said activities.

Section D — *Capital Improvement Funds* reflecting activities resulting in the acquisition of or additions to fixed assets of the City and County. The activities in this section have been financed from the proceeds of municipal bond issues.

Section E — *Debt and Sinking Funds* reflecting the condition of the various debt issues of the City together with the resources established by periodical installments to provide for the retirement of the principal of term bonds.

Section F — *Trust Funds* reflecting resources received and held by the municipality as trustee to be expended or invested in accordance with the conditions of the several trusts. In the exhibits and schedules appearing in this section, a distinction is drawn between trust funds over which the City has actual control and trust funds of which the City Treasurer is merely the custodian.

Section G — *Miscellaneous Schedules and Charts* reflecting in statistical and diagram form important facts relating to the City's finances.

The following comments are made in connection with the outstanding changes in financial conditions which have taken place during 1939.

Current Operations.— During 1939, the revenues collected by the City for ordinary maintenance and operation purposes exceeded expenditures for the same purposes by \$2,844,305.11. The detail supporting this excess is shown in Exhibit B-2. This operating surplus has made possible a further reduction in the accumulated cash deficit. The following table indicates the fluctuations in this account over a period of eleven years.

YEAR	Operating Surplus* or Deficit	Accumulated Surplus* or Deficit
1929	\$1,901,742.51*	\$884,635.88*
1930	744,743.98*	1,629,379.86*
1931	4,123,980.70	2,494,600.84
1932	7,691,073.57	10,185,674.41
1933	3,431,566.36	13,617,240.77
1934	5,642,856.75	19,260,097.52
1935	1,904,245.49	21,164,343.01
1936	2,151,463.56*	19,012,879.45
1937	3,850,676.84	22,863,556.29
1938	8,520,713.49*	14,342,842.80
1939	2,844,305.11*	11,498,537.69

The maintenance expenses of City departments exclusive of Welfare activities were reduced, roughly six hundred thousand dollars during 1939 over 1938 as is evidenced in the following table:

	1938	1939
Total City Maintenance Expenditures	\$39,968,282.67	\$40,285,840.23
Welfare Expenditures, including W. P. A. Project Expenses	13,809,233.13	14,728,098.94
City Maintenance exclusive of Welfare	<u>\$26,159,049.54</u>	<u>\$25,557,741.29</u>

Tax collections for the current year's levy reflect a slight reduction from the percentage secured in 1938. Because of a court decision, a large corporation withheld payment of its taxes for 1939. If these taxes had been received, the collection percentage record for 1939 would have reflected an improvement over that of the previous year. The percentage of collections of the levies of prior years represented the best record to be made since 1932.

Debt Structure.—A reduction in all forms of outstanding debt of \$5,152,980.36 was achieved in 1939. The details of this reduction are indicated in the following table:—

	Dec. 31, 1938	Dec. 31, 1939
Gross Funded Debt	\$156,679,066.60	\$154,116,600.00
Loans in Anticipation of Taxes	14,000,000.00	12,500,000.00
Tax Title Loans	8,863,065.29	7,627,051.53
Loans in Anticipation of Federal Grants	107,000.00	252,500.00
	<hr/>	<hr/>
	\$179,649,131.89	\$174,496,151.53
	174,496,151.53	<hr/> <hr/>
Reduction in Outstanding Debt	<hr/> <u>\$5,152,980.36</u>	

Revenue Departments.—For the second consecutive year, the operations of the Water Department have reflected a surplus. This record is commendable when it is considered that in the seven years prior to 1938, operating expenses of this department annually exceeded its operating receipts. In 1939, the actual operating surplus was \$757,182.55. As provided by law this surplus together with a balance brought forward from 1938 will be applied to meet outstanding debt requirements of the City in 1940, thus reducing the amount to be provided for this purpose in the tax levy.

Under the present accounting procedure of the City, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the City until collected.

Respectfully,

CHARLES J. FOX,
City Auditor and Auditor of the County of Suffolk.

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SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1939

ASSETS		Total
Cash on hand and in depositories		\$10,235,141.28
Cash in closed banks		936,102.01
Taxes Receivable		18,263,229.97
Accounts Receivable		13,550,222.65
Recoverable Expenditures		365,045.61
Bonds Authorized and Unissued		2,195,000.00
Assessments Apportioned but not due		351,841.76
Investments		73,326,167.88
Amount to be provided for Retirement of Debt		141,709,351.69
Total Assets		<u>\$260,932,102.85</u>
LIABILITIES, RESERVES AND SURPLUS		
Temporary Loans		\$12,752,500.00
Appropriation Balances		2,440,702.40
State Assessments — excess collections		190,952.91
Debt due and unpaid		64,000.00
Revenues available when collected		13,902,064.41
Trust Funds		51,819,746.98
Improvements authorized		1,942,500.00
Bonds Payable		154,116,600.00
Tax Title Loans Payable		7,627,051.53
Reserves		9,159,910.86
Surplus		6,916,073.76
Total Liabilities, Reserves and Surplus		<u>\$260,932,102.85</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1939

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$2,887,770.55	\$549,069.86	\$751,072.78	\$1,030,990.64	\$5,016,237.45
648,145.11		64,878.79	153,351.24	69,726.87
18,263,229.97				
11,527,774.71	2,022,447.94			
	365,045.61			
		2,195,000.00		
351,841.76				
			21,506,420.90	51,819,746.98
			141,709,351.69	
<u>\$33,678,762.10</u>	<u>\$2,936,563.41</u>	<u>\$3,010,951.57</u>	<u>\$164,400,114.47</u>	<u>\$56,905,711.30</u>
\$12,500,000.00		\$252,500.00		
1,002,574.58	\$6,770.48	815,951.57		\$615,405.77
190,952.91				
64,000.00				
11,879,616.47	2,022,447.94			
		1,942,500.00		51,819,746.98
			\$154,116,600.00	
			7,627,051.53	
4,680,152.31	9,200.00			4,470,558.55
3,361,465.83	898,144.99		2,656,462.94	
<u>\$33,678,762.10</u>	<u>\$2,936,563.41</u>	<u>\$3,010,951.57</u>	<u>\$164,400,114.47</u>	<u>\$56,905,711.30</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1939

	Grand Totals	General Revenue Funds		
		City and County	Schools	Debt and Interest Requirements
Cash Balances, January 1, 1939	\$6,128,622.33	\$2,410,804.51	\$369,599.31	\$616,799.44
RECEIPTS AND TRANSFERS				
Taxes	57,726,877.34	31,737,636.54	15,115,940.37	10,873,300.43
Tax Titles and Possessions	4,736,013.76	4,736,013.76		
Departmental Revenues -- Regular	8,906,197.85	8,021,147.43	869,448.08	15,602.34
Revenues Reserved for Special Objects	436,313.60	415,178.87		
Distributions by Commonwealth	6,786,059.62	6,678,663.05	107,396.57	
Revenue Anticipation Loans	34,500,000.00	34,500,000.00		
Municipal Relief Loan	4,905,000.00	4,665,000.00	240,000.00	
Tax Title Loan	3,500,000.00	3,500,000.00		
Funding Loans	2,500,000.00	2,500,000.00		
Federal Welfare Grants	2,783,559.65	2,783,559.65		
Sinking Fund Commission Payments	2,652,008.58			2,652,008.58
Rapid Transit Rentals	2,650,981.33			2,650,981.33
Trust Fund Income, Maturities, etc.	2,907,624.79	275,810.16		
Revenue Departments	6,988,047.15			
Loans for Permanent Improvements	770,000.00			
P. W. A. Grant Anticipation Loans	1,052,500.00			
P. W. A. Grant Payments	598,615.21			
Commonwealth's Share -- County Court House	110,692.67			
Total Receipts	\$144,510,491.55	\$99,813,009.46	\$16,332,785.02	\$16,191,892.68
Transfers to	583,205.88	30,233.94		552,873.09
Total Receipts and Transfers	\$145,093,697.43	\$99,843,243.40	\$16,332,785.02	\$16,744,765.77
Cash Funds Available for Payments in 1939,	\$151,222,319.76	\$102,254,047.91	\$16,702,384.33	\$17,361,565.21
PAYMENTS AND TRANSFERS				
Departmental Operating Expenses	\$60,515,752.42	\$44,010,325.55	\$16,505,426.87	
Debt Redemption and Interest Payments	13,817,655.07			\$13,615,302.76
State Tax and Assessments	4,325,907.45	4,325,907.45		
Metropolitan District Assessments	1,268,282.25	805,812.56		462,469.69
Boston Elevated Railway Deficits	2,034,381.49	2,034,381.49		
Boston Retirement System	2,232,296.40	2,232,296.40		
Refunds	1,741,955.76	1,741,955.76		
Sumner Traffic Tunnel Deficit	437,868.91	437,868.91		
Payments from Special Reserved Accounts	411,554.70	411,554.70		
Revenue Departments	3,012,287.99			
Metropolitan Water Assessment	3,184,706.30			
Revenue Anticipation Loans	36,000,000.00	36,000,000.00		
Tax Title Loans	4,736,013.76	4,736,013.76		
Federal Welfare Grants	2,770,559.79	2,770,559.79		
Rapid Transit Interest and Sinking Funds	2,652,080.02			2,652,080.02
Capital Outlays	2,317,852.77			
P. W. A. Grant Anticipation Loans	907,000.00			
Trust Fund Disbursements, Investments, etc.	2,255,076.14			
Total Payments	\$144,621,261.22	\$99,506,676.37	\$16,505,426.87	\$16,729,852.47
Transfers from	583,205.88	9,892.14		30,233.94
Total Payments and Transfers	\$145,204,467.10	\$99,516,568.51	\$16,505,426.87	\$16,760,086.41
Cash Balances, December 31, 1939	\$6,017,852.66	\$2,737,479.40	\$196,957.46	\$601,478.80

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1939

Special Revenue Funds		Capital Improvement Funds		Trust Funds (Under Control of Treasurer)
Maintenance	Debt and Interest Requirements	Regular	P. W. A.	
\$300,997.95		\$1,270,709.40	\$419,534.64	\$740,177.08
		21,134.73		
				2,631,814.63
3,581,314.30	\$3,406,732.85	425,000.00	345,000.00 1,052,500.00 598,615.21 110,692.67	
\$3,581,314.30	\$3,406,732.85	\$446,134.73	\$2,106,807.88 98.85	\$2,631,814.63
\$3,581,314.30	\$3,406,732.85	\$446,134.73	\$2,106,906.73	\$2,631,814.63
\$3,882,312.25	\$3,406,732.85	\$1,716,844.13	\$2,526,441.37	\$3,371,991.71
		\$31,843.75	\$170,538.56	
\$1,899,155.99 891,105.45	\$1,113,132.00 2,293,600.85			
		1,126,708.17	1,191,144.60 907,000.00	\$2,255,076.14
\$2,790,261.44 542,980.95	\$3,406,732.85	\$1,158,551.92 98.85	\$2,268,683.16	\$2,255,076.14
\$3,333,242.39	\$3,406,732.85	\$1,158,650.77	\$2,268,683.16	\$2,255,076.14
\$549,069.86		\$558,193.36	\$257,758.21	\$1,116,915.57

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
Fiscal Year Ended December 31, 1939.

General Revenue Funds:		
City Budget		\$348,020.46
County Budget		5,438.94
State Assessments — excess of estimate over payments		190,952.91
Federal Social Security Grants		16,244.86
Miscellaneous:		
City Hospital, Unclaimed Property	\$1,251.22	
Collecting Department, Suspense Account	1,016.49	
Debt Drawn for but Unpaid	64,000.00	
Duplicates and Overpayments	68,446.34	
Excess and Deficiency Account	305,342.66	
Franklin Park Improvements	130.07	
Interest Tailings	6,942.55	
Payroll Tailings	55,781.38	
Protested Assessments	347,683.24	
Sales of City Property	1,000.00	
Special Overlay Deficit Reserve	308,126.55	
Tellers' Adjustment Account	2,762.68	
Unclaimed Money	12,036.35	
West Roxbury Parkway	840.39	
		<u>1,175,359.92</u>
Free Cash:		
Temporary Loans Outstanding December 31, 1939	\$12,500,000.00	
Cumulative Cash Deficit, December 31, 1939	11,498,537.69	
		<u>1,001,462.31</u>
Excess over requirements		1,001,462.31
School Budget	\$31,261.45	
Schools — Unexpended appropriation balances	157,822.50	
Schools — Excess income over estimate	7,873.51	
		<u>196,957.46</u>
Accrued interest on city debt	\$4,535.42	
Premiums on city loans	9,844.36	
Rapid Transit Interest and Sinking Fund	587,099.02	
		<u>601,478.80</u>
Total General Revenue Funds Cash (Exhibit A-1)		\$3,535,915.66
Special Revenue Funds:		
Water Service	\$869,200.05	
Water Service, Sales of Property	9,200.00	
Printing Department	31,461.87	
House of Correction, Industries	4,253.55	
		<u>\$914,115.47</u>
Less: Advance to finance Sumner Tunnel Deficit as of December 31, 1939	365,045.61	
Total Special Revenue Funds Cash (Exhibit A-1)		\$549,069.86
Capital Improvement Funds:		
Regular Outlays:		
Automatic Traffic Control Signals, Back Bay and Brighton Districts	\$787.74	
Automatic Traffic Signals, North End Section	10,497.83	
New Fire Stations and Addition to and Improvement of Existing Fire Stations	47,653.40	
Long Island Hospital, Men's Dormitory, Establishment of	26,448.83	
Park Department:		
Airport Improvements	31,017.18	
Park and Playground Improvements, etc.	18,974.10	
Park, Vicinity of Nashua and Leverett Streets	25,293.50	
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97	
Sewerage Works	40,153.01	

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
FISCAL YEAR ENDED DECEMBER 31, 1939

Transit Department:	
Arlington Station	\$3,411.41
Boston Tunnel and Subway	637.48
Boylston Street Subway	6,100.68
Boylston Street Subway, Chapter 394, Acts of 1930	4,345.94
Cambridge Connection	7,130.01
Dorchester Rapid Transit	24,451.18
Dorchester Tunnel	3,331.72
East Boston Tunnel Alterations	4,495.52
East Boston Tunnel Alterations, Acts of 1924	2,917.28
East Boston Tunnel Extension	9,510.05
Commonwealth Avenue Underpass, Chapter 173, Acts of 1937	2,127.68
Huntington Avenue Subway, Acts of 1937 and 1938	17,745.56
Huntington Avenue Underpass, Chapter 395, Acts of 1938	95,273.41
Hyde Park Street Railway	534.19
Traffic Tunnel	24,769.44
Tremont Street Subway Alterations, Acts of 1924	26,835.08
Street Laying-Out Department:	
Highways, Making of	101,423.33
Oakland and Ashland Streets, Improvement	11,114.00
County of Suffolk:	
Jail Improvements	5,346.84

\$558,193.36

P. W. A. Outlays:

Public Welfare Department:	
New Dorchester District Building	\$2,261.99
New East Boston District Building	1,516.70
Public Works Department:	
Bridges, Reconstruction and Repair of	22,563.26
Chelsea North Bridge, Water Pipe Trestle, Reconstruction of	500.16
Construction, Reconstruction and Replacement of Sewers and Covering of Open Water Courses	24,946.46
Replacement of the Brookline Avenue Water Main from the Brookline Line to Beacon Street	13,545.51
Sewerage Works (Storm Drain Sewer)	19,497.17
Water Main Construction	67,515.14

Schools:

High School of Practical Arts, Alterations and Additions	22.32
New Intermediate School, Eliot Square, Roxbury	5,770.36
New Intermediate School, Phillips Brooks District, Dorchester, Robert Gould Shaw School, Gymnasium, Assembly Hall and Incidental Additions	24,660.37
South Boston High School Addition	58,227.36
Trade School, Additions and Alterations	3,764.15
William Howard Taft School Addition	750.70
Court House Loan, Chapter 474, Acts of 1935	6,891.02
	5,325.54

\$257,758.21

Total Capital Improvement Funds Cash (Exhibit A-1) \$815,951.57

Sinking Funds:

City Debt	\$233,924.64
Rapid Transit Debt	560,045.44
Traffic Tunnel Debt	134,908.86
Moneys for Reduction of Debt	255,462.94

Total Sinking Funds Cash (Exhibit A-1) \$1,184,341.88

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
FISCAL YEAR ENDED DECEMBER 31, 1939

Trust Funds:

Appropriation Balances	\$615,405.77	
Balances held for Investment	501,128.65	
Daniel Preston Lot Claim	381.15	
	<u>\$1,116,915.57</u>	
Boston Retirement Board	3,885,268.57	
Teachers' Retirement Fund	45,421.69	
Permanent School Pension Fund	20,164.73	
Franklin Fund	18,193.76	
	<u>\$5,085,964.32</u>	
Total Trust Funds Cash (Exhibit A-1)		\$5,085,964.32
Total Cash Balance (Exhibit A-1)		<u>\$11,171,243.29</u>
Total Cash Balance (as above)		\$11,171,243.29
Less: Sinking Funds	\$1,184,341.88	
Trust Funds in Treasurer's Custody	3,969,048.75	
	<u>5,153,390.63</u>	
Operating Cash Balance (Exhibit A-2)		<u>\$6,017,852.66</u>

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1939

ASSETS		
Cash in Treasury	\$2,887,770.55	
Cash in Closed Banks	648,145.11	
	<hr/>	\$3,535,915.66
Accounts Receivable:		
Taxes:		
Levies of 1931 and Prior	\$422,572.66	
Levy of 1932	140,059.40	
Levy of 1933	109,739.13	
Levy of 1934	129,622.79	
Levy of 1935	137,262.49	
Levy of 1936	436,853.95	
Levy of 1937	644,361.49	
Levy of 1938	2,407,657.81	
Levy of 1939	13,834,995.30	
	<hr/>	18,263,125.02
Motor Vehicle Excise Taxes:		
Levies of 1938 and Prior	\$1,257,051.22	
Levy of 1939	63,787.91	
	<hr/>	1,320,839.13
Street Watering Taxes:		
Levies of 1936 and Prior		104.95
Special Assessments:		
Moth Taxes:		
Levies of 1938 and Prior	\$894.44	
Levy of 1939	735.00	
	<hr/>	1,629.44
Added to Taxes:		
Sidewalk 1939 and Prior	\$7,443.31	
Street 1939 and Prior	67,899.47	
Sewer 1939 and Prior	27,689.01	
	<hr/>	103,031.79
Unapportioned:		
Sidewalk 1939 and Prior	\$10,761.92	
Street 1939 and Prior	378,918.60	
Sewer 1939 and Prior	65,389.29	
	<hr/>	455,069.81
Betterment — Due Commonwealth		10,112.00
Assessments Apportioned but not due:		
Street Construction	\$232,057.73	
Street Betterment	2,118.10	
Sewerage Works	108,735.10	
Sidewalk	8,930.83	
	<hr/>	351,841.76
Tax Titles:		
On Taxes and Assessments — Revenue	\$8,185,178.77	
On Special Assessments — due Commonwealth	72.47	
	<hr/>	8,185,251.24
Tax Possessions		834,600.74
Departmental Commitments — City	\$585,307.61	
Departmental Commitments — County	1,401.21	
	<hr/>	586,708.82
Public Service Enterprises:		
Commitments		30,531.74
	<hr/>	
Total		<u>\$33,678,762.10</u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1939

LIABILITIES AND RESERVES

Temporary Loans:		
In Anticipation of Revenue		\$12,500,000.00
Appropriation Balances:		
City Budget	\$348,020.46	
County Budget	5,438.94	
School Budget	31,261.45	
City Special	617,853.73	
	<hr/>	1,002,574.58
State Taxes — Net Underassessment		190,952.91
Debt due and unpaid		64,000.00
Reserved Accounts:		
Payroll Tailings	\$55,781.38	
Interest Tailings	6,942.55	
Unclaimed Money	12,036.35	
Sales of City Property	1,000.00	
Duplicates and Overpayments	68,446.34	
Taxes — To be refunded	76,739.88	
Hospital Department, Chapter 86, Acts of 1931	1,251.22	
Collecting Department, Suspense Account	1,016.49	
Tellers' Adjustment Account	2,762.68	
	<hr/>	225,976.89
Street and Sewer Assessments collected and protested		347,683.24
Sidewalk Assessments collected and reserved		840.39
Overlays Reserved for abatements:		
Levy of 1930 and Prior	\$297,233.11	
Levy of 1938	854,987.55	
Levy of 1939	1,982,685.27	
	<hr/>	3,134,905.93
Machinery Tax Abatements:		
Special 1936 Overlay Account		14,474.20
Special Overlay Reserve, Chapter 235, Acts of 1938		308,126.55
Revenue available when collected:		
Motor Vehicle Excise Tax	\$1,320,839.13	
Tax Title	8,185,251.24	
Special Assessment	569,843.04	
Departmental	586,708.82	
Public Service Enterprise	30,531.74	
Street Assessments due in 1940 to 1948	234,175.83	
Sewer Assessments due in 1940 to 1948	108,735.10	
Sidewalk Assessments due in 1940 to 1943	8,930.83	
Tax Possessions	834,600.74	
	<hr/>	11,879,616.47
Deposits in Closed Banks:		
Reserved for Liquidation		648,145.11
Surplus Receipts (Available for appropriation):		
School Committee		165,696.01
Surplus Revenue		3,195,769.82
	<hr/>	
Total		<u>\$33,678,762.10</u>

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Revenues Compared with Actual
Fiscal Year Ended December 31, 1939

CLASSIFICATION	Tax Levy Estimate	Actual Revenues
Current Years Taxes:		
Real and Personal Property	\$58,499,768.65	\$47,132,131.25
Poll	504,788.00	186,518.00
Motor Excise	900,000.00	832,071.31
Prior Years Taxes:		
Real and Personal Property		9,494,114.01
Poll		36,845.43
Motor Excise		45,197.34
Tax Titles		4,628,488.76
Tax Possessions		107,525.00
Departmental Revenues:		
City of Boston — Departmental	7,102,786.79	7,627,100.42
City of Boston — Miscellaneous		414,272.16
County of Suffolk — Departmental	360,000.00	403,499.60
County of Suffolk — Miscellaneous		906.71
Schools	861,574.57	875,597.83
School Surplus, 1938	346,093.74	
Distributions by Commonwealth:		
Income Tax	3,719,751.98	3,528,517.23
Corporation Tax	789,374.57	692,321.00
Highway Fund, 1939	2,064,729.87	2,064,729.87
Pensions to Teachers		307,989.97
Tax Title Interest Refund	66,372.19	66,372.19
Reimbursements in lieu of taxes	53,124.82	65,246.84
Court House Maintenance Share	110,000.00	
Sumner Tunnel Grant	50,000.00	50,000.00
Port Authority Maintenance Share	10,700.00	10,751.71
Miscellaneous		130.81
Loans:		
Municipal Relief	4,905,000.00	4,905,000.00
Tax Title		3,500,000.00
Overlay Deficit Funding		1,000,000.00
Excess 1938 State Tax Funding	1,500,000.00	1,500,000.00
Revenue Anticipation		34,500,000.00
Miscellaneous:		
Federal Welfare Grants		2,783,559.65
Rapid Transit Rentals		2,650,981.33
Sinking Fund Commission for Redemption of Debt		2,652,008.58
Trust Funds Applied to Maintenance	275,810.16	275,810.16
Highway Fund, 1938	1,194,300.00	
	<u>\$83,314,175.34</u>	
Less Unexpended Appropriation Balances	217,075.15*	
Totals	<u>\$83,097,100.19</u>	<u>\$132,337,687.16</u>

* Total of Balances Remaining in Treasury, Exhibit B-3.

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED REVENUES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1939

Plus Balances Available for General Revenue Purposes	Less Revenues Credited To Appropriation	Less Revenues Reserved For Special Objects	Less Refunds	Net Excess or Deficiency*
				\$11,367,637.40*
				318,270.00*
			\$15,359.10	83,287.79*
			1,721,626.84	7,772,487.17
				36,845.43
				45,197.34
		\$4,628,488.76		
		107,525.00		
	\$20,612.01	15,813.45	3,948.01	483,940.16
	9,844.36	404,427.80		
	238.40		1,021.81	42,239.39
		906.71		
	6,149.75	7,873.51†		
\$346,093.74				191,234.75*
				97,053.57*
	307,989.97			
				12,122.02
				110,000.00*
				51.71
				130.81
2,209,825.99		308,126.55		3,500,000.00
				2,901,699.44
		34,500,000.00		
		2,783,559.65		
		2,650,981.33		
		2,652,008.58		
1,194,300.00				
				\$2,627,229.96
				217,075.15
\$3,750,219.73	\$344,834.49	\$48,059,711.34	\$1,741,955.76	\$2,844,305.11

† Under provisions of chapter 206 of the Special Acts of 1919, Excess School Revenues in any one year are available for appropriation in subsequent year.

EXHIBIT B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY	Balances from 1938	Credits	
		Revenue Received	Appropriations
CITY BUDGET			
Art Department			\$406.00
Assessing Department	\$328 25		297,024 53
Auditing Department	116 24		86,408 69
Boston Housing Authority			
Boston Port Authority			64,680.83
Boston Retirement Board			32,522.60
Boston Traffic Commission	873.67		144,111.08
Budget Department	181.71		13,738.00
Building Department	53.60		181,679.71
Board of Appeal			12,362.40
Board of Examiners			4,393.00
City Clerk Department			45,011.42
City Council			85,328.00
City Council Proceedings			10,750.00
City Documents			18,000.00
City Planning Board	696.79		12,657.00
Collecting Department	256.69		169,075.17
Election Department	627.05		187,423.68
Finance Commission			50,000.00
Fire Department	3,121.95		4,013,879.81
Wire Division			85,557.14
Health Department	196.56		897,797.77
Hospital Department	20,490.98	\$2,454.55	3,151,870.76
Sanatorium Division	28,449.46		611,297.38
Institutions Department:			
Central Office			43,822.27
Child Welfare Division			349,828.45
Long Island Hospital	1,767.81	9.00	742,454.86
Men's Dormitory, Establishment of			
Steamers "Hibbard" and "O'Meara"			53,767.50
Law Department	929.36		160,454.33
Library Department	11,636.20		1,237,024.90
Licensing Board			51,561.33
Market Department			15,251.49
Mayor's Office			74,943.00
Park Department	24,264.02	140.58	965,348.85
Cemetery Division			48,857.66
Cemetery Division, Maintenance and Improvement			
of			60,000.00
Common and Parks, Maintenance and Improvement			
of			215,810.16
Police Department	4,410.43		5,811,800.86
Public Buildings Department	36,004.22	120.00	440,226.91
Real Estate Division, Repairs, etc.			20,000.00
Public Welfare Department:			
Central Office	279,264.56		7,950,719.87
Temporary Home			10,290.00
Wayfarers' Lodge			14,074.00
Public Works Department:			
Central Office			33,409.14
Bridge Service	2,110.43		419,983.24

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Loans	Transfers (Schedule B-9)		Total Amount Available	Expenditures (Schedule B-3)	Balances	
	To	From			Remaining In Treasury	Carried Forward to 1940
			\$406.00	\$406.00		
\$800.00	\$13,697.20		311,849.98	309,784.44	\$1,808.32	\$257.22
2,000.00	700.00	\$1,037.21	88,187.72	87,059.97	620.45	507.30
	15,000.00		15,000.00	15,000.00		
		7,361.37	57,319.46	51,989.97	5,329.49	
	301.70		32,824.30	32,818.65	5.65	
1,500.00		719.36	145,765.39	141,012.63	4,579.91	172.85
3,000.00	1,500.00		18,419.71	17,207.03	209.40	1,003.28
500.00			182,233.31	180,579.93	1,522.28	131.10
	239.71		12,602.11	12,602.11		
	41.11		4,434.11	4,433.96	15	
		382.52	44,628.90	43,939.49	689.41	
	6,507.74		91,835.74	90,673.97	1,161.77	
	1,460.26		12,210.26	12,210.26		
	1,161.71		19,161.71	19,161.71		
8,000.00	100.00		21,453.79	19,027.16	44.36	2,382.27
100.00	5,000.00	7,153.70	167,278.16	159,508.42	7,484.26	285.48
5,000.00	400.00	2,000.00	191,450.73	189,602.42	1,626.96	221.35
			50,000.00	49,462.90	537.10	
10,000.00		2,300.00	4,024,701.76	4,020,623.00	1,650.56	2,428.20
		509.00	85,048.14	84,901.69	146.45	
2,400.00	150.00	7,108.27	893,436.06	890,118.58	3,257.53	59.95
75,000.00		27,466.71	3,222,349.58	3,142,861.35	39,286.09	40,202.14
25,000.00	1,161.19	24,821.32	641,086.71	620,701.74	537.79	19,847.18
	368.00		44,190.27	43,736.68	453.59	
			349,828.45	349,038.70	789.75	
15,000.00		368.00	758,863.67	745,855.85	7,771.24	5,236.58
	63,650.95		63,650.95			63,650.95
	1,300.00		55,067.50	54,237.67	829.83	
800.00		3,500.00	158,683.69	156,986.30	692.09	1,005.30
25,000.00	15,150.00		1,288,811.10	1,271,195.27	15,826.82	1,789.01
	1,200.00		52,761.33	52,117.56	643.77	
	135.26		15,386.75	15,198.68	188.07	
	1,947.96		76,890.96	76,316.15	574.81	
380,000.00	20,000.00	4,198.40	1,385,555.05	1,351,195.75	11,108.19	23,251.11
	3,000.00		51,857.66	50,939.25	918.41	
			60,000.00	60,000.00		
			215,810.16	215,810.16		
35,000.00	43,200.24		5,894,411.53	5,881,872.04	67	12,538.82
65,000.00	7,911.50		549,262.63	532,563.90	5,969.55	10,729.18
			20,000.00	17,001.45		2,998.55
3,246,100.00	399.98	350.00	11,476,134.41	11,435,925.52	784.12	39,424.77
		401.07	9,888.93	9,608.80	280.13	
	351.09		14,425.09	14,374.32	50.77	
	196.50		33,605.64	33,603.07	2.57	
6,000.00	2,000.00		430,093.67	420,898.43	4,474.90	4,720.34

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Balances from 1938	Credits	
		Revenue Received	Appropriations
Public Works Department:			
Bridges, Repairs, etc.	\$31,981.63		\$23,500.00
Ferry Service	105.07		226,026.68
Ferry Improvements, etc.	8,374.58		
Lighting Service			945,330.00
Paving Service	25,236.84		966,767.61
Reconstruction of Streets		\$16,743.67	25,000.00
Snow Removal	7,154.07		425,000.00
Sanitary Service	2,628.08		2,058,908.78
Sewer Service			477,563.19
Sewerage Works	10.68		
Registry Department	1,542.98		56,321.12
Sinking Funds Department			2,701.00
Soldiers' Relief Department	21,580.93		675,139.99
Statistics Department			8,520.25
Street Laying-Out Department	61.99		161,802.98
Supply Department	220.26		58,409.65
Treasury Department	100.00		73,576.38
Weights and Measures Department			45,162.90
Special Items:			
Contingent Fund		100.23	295,500.00
Conventions and Entertainment of Distinguished Guests			24,425.00
Public Celebrations		1,043.98	39,400.00
Reserve Fund			125,000.00
Special Statutes, Publication of	678.54		
Totals — City Budget	\$515,455.63	\$20,612.01	\$35,609,659.32

SCHOOL BUDGET

School Committee:			
Administration, Instructors, etc.			\$15,067,510.27
Extended Use of Public Schools			74,906.92
Pensions to Teachers	\$3,093.72	\$107,396.57	41,000.00
Physical Education			255,061.42
School Physicians and Nurses			222,678.40
Americanization			30,440.00
Vocational Guidance			51,005.67
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures	2,883.90		504,253.00
Land and Buildings for Schools	17,527.95		76,753.00
Totals — School Budget	\$23,505.57	\$107,396.57	\$16,323,608.68

COUNTY BUDGET

County Court House (Custodian)			\$368,022.32
Supplementary Maintenance of Young's Hotel			8,000.00
County Buildings	\$4,060.63		84,967.64
Temporary Court House Accommodations, Rental of			40,000.00
Jail			243,005.79
Supreme Judicial Court			58,844.55

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Loans	Transfers (Schedule B-9)		Total Amounts Available	Expenditures (Schedule B-3)	Balances	
	To	From			Remaining In Treasury	Carried Forward to 1940
			\$55,481.63	\$23,243.67		\$32,237.96
\$2,000.00	\$865.00		228,996.75	225,306.81	\$1,668.32	2,021.62
			8,374.58	966.00		7,408.58
	800.00	\$8,800.00	937,330.00	936,681.27	648.73	
375,000.00	223,800.00	41,400.00	1,549,404.45	1,518,665.93	6,031.42	24,707.10
			41,743.67	36,591.63		5,152.04
	30,000.00		462,154.07	451,013.68		11,140.39
5,000.00	600.00	3,061.50	2,064,075.36	2,036,621.04	27,311.55	142.77
300,000.00	40,000.00	215,000.00	602,563.19	567,939.04	14,826.30	19,797.85
			10.68	10.68		
6,000.00	1,715.65		65,579.75	64,719.95	798.57	61.23
	10.20		2,711.20	2,711.20		
31,500.00	719.36		728,940.28	718,137.06	446.74	10,356.48
	84.00		8,604.25	8,591.21	13.04	
2,000.00		955.52	162,909.45	162,069.03	821.90	18.52
10,800.00	1,606.76		71,036.67	68,694.04	309.64	2,032.99
	1,077.19		74,753.57	74,495.67	157.90	100.00
			45,162.90	43,805.89	1,357.01	
	15,563.88	10,000.00	301,164.11	293,723.52	7,440.59	
	1,500.00		25,925.00	25,535.76	389.24	
	4,000.00	1,947.96	42,496.02	42,047.98	448.04	
		125,000.00				
		572.30	106.24	106.24		
\$4,638,500.00	\$530,574.14	\$496,414.21	\$40,818,386.89	\$40,285,840.23	\$184,526.20	\$348,020.46
			\$15,067,510.27	\$14,977,260.13	Available for Appropriation in 1940 \$90,250.14	
			74,906.92	73,225.06	1,681.86	
			151,490.29	143,461.49		\$8,028.80
			255,061.42	245,952.35	9,109.07	
			222,678.40	219,679.72	2,998.68	
			30,440.00	28,321.05	2,118.95	
			51,005.67	49,790.48	1,215.19	
\$240,000.00			747,136.90	694,425.00	46,991.45	5,720.45
			94,280.95	73,311.59	3,457.16	17,512.20
\$240,000.00			\$16,694,510.82	\$16,505,426.87	\$157,822.50	\$31,261.45
					Remaining in Treasury	
\$20,000.00		\$4,431.89	\$383,590.43	\$372,182.23	\$7,125.09	\$4,283.11
			8,000.00	7,951.50	48.50	
6,500.00		10,038.43	85,489.84	83,074.23	1,259.78	1,155.83
	\$10,000.00		50,000.00	50,000.00		
			243,005.79	242,389.59	616.20	
		4,087.68	54,756.87	53,020.65	1,736.22	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Balances from 1938	Credits	
		Revenue Received	Appropriations
Superior Court:			
Civil Session, General Expenses			\$419,610.27
Civil Session, Clerk's Office			179,765.00
Criminal Session			486,878.95
Probate Court			28,710.00
Municipal Court, City of Boston	\$2,500.00		500,220.28
District Courts:			
Charlestown			33,086.53
East Boston			30,982.37
South Boston		\$238.40	34,442.68
Dorchester			44,940.16
Roxbury			115,051.95
West Roxbury			45,357.81
Brighton			22,061.31
Chelsea			40,501.86
Boston Juvenile Court			29,661.55
Registry of Deeds			189,750.07
Index Commissioners			25,466.06
Insanity Cases			39,120.00
Medical Examiner Service:			
Northern Division			25,221.66
Southern Division			16,311.37
Associate Medical Examiner Service:			
Northern Division			2,040.00
Southern Division			1,895.00
Miscellaneous Expenses:			
Auditing Department			15,044.80
Budget Department			4,803.29
Collecting Department			792.00
Sheriff			4,675.00
Treasury Department			5,875.10
Granite Avenue Bridge			2,954.74
Social Law Library			1,000.00
Penal Institutions Department:			
Central Office			35,616.74
House of Correction	10,088.60		413,882.18
Steamer "Michael J. Perkins"			51,252.53
Totals — County Budget	\$16,649.23	\$238.40	\$3,649,811.56
DEBT REQUIREMENTS			
Redemption of Funded Debt:			
City	\$7,853.26	\$2,652,008.58	\$7,159,317.06
County	662.34		162,304.26
Redemption of Floating Debt:			
Revenue Anticipation Loans		36,000,000.00	
Tax Title Loans		4,736,013.76	
Payments to Sinking Fund Commission			81,148.00
Interest Payments:			
City	18,631.23	15,602.34	2,952,065.77
County	1,454.90		66,156.00
Rapid Transit Interest and Sinking Funds	588,197.71	2,650,981.33	
Totals — Debt Requirements	\$616,799.44	\$46,054,606.01	\$10,420,991.09

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Loans	Transfers (Schedule B-9)		Total Amounts Available	Expenditures (Schedule B-3)	Balances	
	To	From			Remaining In Treasury	Carried Forward to 1940
	\$33,780.53	\$2,270.00	\$451,120.80	\$451,036.35	\$84.45	
	1,270.00		181,035.00	180,176.09	858.91	
	27,839.22		514,718.17	514,289.91	428.26	
	1,589.48	295.00	30,004.48	29,966.26	38.22	
		5,630.17	497,090.11	496,031.76	1,058.35	
	250.00		33,336.53	33,215.78	120.75	
			30,982.37	30,783.44	198.93	
	52.15		34,733.23	34,713.73	19.50	
	1,174.40		46,114.56	46,114.56		
	3,478.33		118,530.28	118,092.30	437.98	
		440.00	44,917.81	44,765.10	152.71	
	1,440.00		23,501.31	23,345.98	155.33	
	770.13		41,271.99	41,149.28	122.71	
			29,661.55	29,173.20	488.35	
			189,750.07	189,014.26	735.81	
			25,466.06	25,314.78	151.28	
		847.60	38,272.40	38,022.66	249.74	
			25,221.66	24,569.83	651.83	
	41.32		16,352.69	16,350.49	2.20	
	215.50		2,255.50	2,250.36	5.14	
	125.00		2,020.00	1,928.25	91.75	
	1,027.01		16,071.81	15,919.69	152.12	
			4,803.29	4,489.85	313.44	
	8.00		800.00	800.00		
	335.00		5,010.00	5,010.00		
	57.48		5,932.58	5,932.58		
			2,954.74	2,901.13	53.61	
			1,000.00	1,000.00		
		1,494.58	34,122.16	33,593.85	528.31	
	4,645.70		428,616.48	424,500.50	4,115.98	
	540.98		51,793.51	51,415.15	378.36	
\$26,500.00	\$88,640.23	\$29,535.35	\$3,752,304.07	\$3,724,485.32	\$22,379.81	\$5,438.94
	\$552,825.31*		\$10,372,004.21	\$10,356,211.44	\$5,948.41	\$9,844.36
			162,966.60	162,966.60		
			36,000,000.00	36,000,000.00		
			4,736,013.76	4,736,013.76		
			81,148.00	81,148.00		
		\$30,233.94	2,956,065.40	2,947,318.04	4,211.94	4,535.42
	47.78		67,658.68	67,658.68		
			3,239,179.04	2,652,080.02		587,099.02
\$552,873.09	\$30,233.94	\$57,615,035.69	\$57,003,396.54	\$10,160.35	\$601,478.80	

* Schedule B-9, \$9,844.36
Schedule B-10, 542,980.95

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Balances from 1938	Credits	
		Revenue Received	Appropriations
Pension Accumulation Fund		\$200,593.40	\$2,031,703.00
Summer Traffic Tunnel Deficit			\$437,868.91
STATE TAX AND ASSESSMENTS			
State Tax and Miscellaneous Assessments			\$4,324,947.10
Metropolitan District Assessments			1,438,932.43
Boston Elevated Railway Deficits			1,941,707.51
Totals — State Tax and Assessments			\$7,705,587.04
Governor Square Subway, Rental Deficit			\$113,937.06
FEDERAL SOCIAL SECURITY GRANTS			
Aid to Dependent Children	\$645.60	\$451,112.07	
Aid to Dependent Children — Administration		45,450.81	
Old Age Assistance	263.22	2,213,222.73	
Old Age Assistance — Administration	2,336.18	73,774.04	
Totals — Federal Social Security Grants	\$3,245.00	\$2,783,559.65	
REFUNDS			
City Activities		\$3,948.01	
County Activities		1,021.81	
Taxes		1,736,985.94	
Totals — Refunds		\$1,741,955.76	
MISCELLANEOUS			
Betterments Paid to Sinking Fund Commission		\$238,890.41	
Cambridge and Court Streets	\$895.00		
City Hospital, Unclaimed Property	1,251.22		
Collecting Department, Suspense Account		45,486.85	
Damages by Dogs			
Debt Drawn For and Unpaid	88,000.00	53,000.00	
Dillaway House	1,373.52		
Duplicates and Overpayments	52,023.96	47,872.23	
Excess and Deficiency Account	305,342.66		
Franklin Park Improvements	691.03		
Highway Fund — 1938 Distribution	1,194,300.00		
Interest Tailings	8,767.55		
Municipal Advertising		1,708.79	
Pay Roll Tailings	51,283.19	8,374.27	
Premiums on Permanent Loans		13,101.00	
Protested Assessments	347,683.24		
Sales of City Property	60,757.13	1,053.00	
Special Overlay Deficit Reserve	2,209,825.99		
Tellers' Adjustment Account		5,022.72	
Unclaimed Money	11,366.75	669.60	
West Roxbury Parkway	840.39		
Totals — Miscellaneous	\$4,334,401.63	\$415,178.87	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Loans	Transfers (Schedule B-9)		Total Amounts Available	Expenditures (Schedule B-3)	Balances	
	To	From			Remaining In Treasury	Carried Forward to 1940
			<u>\$2,232,296.40</u>	<u>\$2,232,296.40</u>		
			<u>\$437,868.91</u>	<u>\$437,868.91</u>		
			\$4,324,947.10	\$4,325,907.45		
			1,438,932.43	1,268,282.25		
			1,941,707.51	1,920,444.43		
			<u>\$7,705,587.04</u>	<u>\$7,514,634.13</u>		<u>\$190,952.91</u>
			<u>\$113,937.06</u>	<u>\$113,937.06</u>		
			\$451,757.67	\$449,000.00		\$2,757.67
			45,450.81	34,604.32		10,846.49
			2,213,485.95	2,213,000.00		485.95
			76,110.22	73,955.47		2,154.75
			<u>\$2,786,804.65</u>	<u>\$2,770,559.79</u>		<u>\$16,244.86</u>
			\$3,948.01	\$3,948.01		
			1,021.81	1,021.81		
			1,736,985.94	1,736,985.94		
			<u>\$1,741,955.76</u>	<u>\$1,741,955.76</u>		
	\$115.61		\$239,006.02	\$239,006.02		
		\$895.00	1,251.22			\$1,251.22
			45,486.85	44,470.36		1,016.49
	6,149.75*		6,149.75	6,149.75		
			141,000.00	77,000.00		64,000.00
		1,373.52	99,896.19	31,449.85		68,446.34
			305,342.66			305,342.66
			691.03	560.96		130.07
		1,194,300.00*	8,767.55	1,825.00		6,942.55
			1,708.79	1,700.00		
			59,657.46	3,876.08	\$8.79	55,781.38
		9,844.36	3,256.64	3,256.64		
			347,683.24			347,683.24
		60,810.13	1,000.00			1,000.00
\$1,000,000.00		2,901,699.44*	308,126.55			308,126.55
			5,022.72	2,260.04		2,762.68
			12,036.35			12,036.35
			840.39			840.39
<u>\$1,000,000.00</u>	<u>\$6,265.86</u>	<u>\$4,168,922.45</u>	<u>\$1,586,923.41</u>	<u>\$411,554.70</u>	<u>\$8.79</u>	<u>\$1,175,359.92</u>

* Schedule B-10.

EXHIBIT B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Operation and Maintenance Statement
Fiscal Year Ended December 31, 1939

RECEIPTS OR CREDITS		
Current Years Taxes:		
Real and Personal Property	\$47,132,131.25	
Motor Excise	832,071.31	
Poll	186,518.00	
		\$48,150,720.56
Prior Years Taxes:		
Real and Personal Property	\$9,494,114.01	
Motor Excise	45,197.34	
Poll	36,845.43	
		9,576,156.78
Departmental Receipts:		
City	\$7,627,100.42	
County	403,499.60	
Schools	875,597.83	
		8,906,197.85
Receipts From Commonwealth:		
Income Tax	\$3,528,517.23	
1939 Highway Fund Distribution	2,064,729.87	
Corporation Taxes	692,321.00	
Pension Grants	307,989.97	
Tax Title Interest Refund	66,372.19	
Reimbursements in lieu of taxes	65,246.84	
Summer Tunnel Grant	50,000.00	
Port Authority Maintenance Grant	10,751.71	
Boulevard Assessment Refund	130.81	
		6,786,059.62
Loans:		
Municipal Relief	\$4,905,000.00	
Tax Title	3,500,000.00	
Excess 1938 State Tax Funding	1,500,000.00	
		9,905,000.00
Overlay Deficit Funding Loan Credits		2,901,699.44
Receipts from Sinking Fund Commission		2,652,008.58
Transfer from 1938 Highway Fund Distribution		1,194,300.00
Appropriation Balances from 1938:		
City	\$515,455.63	
County	16,649.23	
School	23,505.57	
Debt	28,601.73	
		584,212.16
School Department Surplus, January 1, 1939		346,093.74
Transfer from Water Income		542,980.95
Trust Funds Income (available for maintenance)		275,810.16
Premiums on Permanent Loans		9,844.36
Municipal Advertising Refund		1,708.79
Transfers from Miscellaneous Accounts:		
Dillaway House	\$1,373.52	
Sales of City Property	60,810.13	
Cambridge and Court Streets	895.00	
		63,078.65
Total Receipts and Credits		<u>\$91,895,871.64</u>

EXHIBIT B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
OPERATION AND MAINTENANCE STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1939

EXPENDITURES OR DEBITS		
City Maintenance		\$40,285,840.23
County Maintenance		3,724,485.32
School Maintenance		16,505,426.87
Debt Redemption and Interest		13,615,302.76
State Tax and Assessments		4,325,907.45
Metropolitan District Assessments		1,268,282.25
Boston Elevated Railway Deficits		2,034,381.49
Boston Retirement System		2,232,296.40
Refunds:		
Real and Personal Property	\$1,721,626.84	
Motor Excise	15,359.10	
City Departments	3,948.01	
County Departments	1,021.81	
		<hr/>
		1,741,955.76
Sumner Tunnel Deficit		437,868.91
School Department Surplus, December 31, 1939		165,696.01
Appropriation Balances Carried Forward to 1940:		
City	\$348,020.46	
County	5,438.94	
School	31,261.45	
Debt	14,379.78	
		<hr/>
		399,100.63
Excess 1938 State Assessments		2,116,008.68
(Raised in 1939 levy to meet payments made to State in 1938 for which no provision was made in 1938 tax levy.)		
Reserve for 1939 State Underassessments		190,952.91
Payments on Account of Damages by Dogs		6,149.75
Municipal Advertising Payments		1,700.00
Miscellaneous Adjustments		211.11
		<hr/>
Total Expenditures or Debits		\$89,051,566.53
Excess of Receipts Over Expenditures (Exhibit B-2)		2,844,305.11
		<hr/>
		<u>\$91,895,871.64</u>

SCHEDULE B-1

City of Boston

GENERAL REVENUE FUNDS

Departmental and Miscellaneous Revenues

Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY	Tax Levy Estimate
DEPARTMENTAL REVENUES	
Auditing	
Board of Zoning Adjustment	
Boston Port Authority	
Boston Traffic Commission	\$10,000.00
Building	50,000.00
Canal Street Land, Rent	
City Clerk	26,000.00
Collecting	55,000.00
Conscience Fund	
Contingent Fund	
Election	
Fire	102,000.00
General Revenue Discounts	45,000.00
Health	35,000.00
Hospital	445,000.00
Institutions	17,000.00
Interest	750,000.00
Library	25,000.00
Licensing Board	45,000.00
Liquor Licenses	1,450,000.00
Market	85,000.00
Mayor's Office	73,000.00
Old Harbor Village, 1938 Service Charge	
Old Harbor Village, 1939 Service Charge	
Park	95,000.00
Pedlers' Licenses	4,000.00
Police	53,000.00
Premium on Temporary Loans	
Public Buildings	27,000.00
Publication of Special Statutes	
Public Welfare	3,444,986.79
Public Works	66,800.00
Registry	36,000.00
Rent of Foreclosed Properties	10,000.00
Soldiers' Relief	80,000.00
Street Laying-Out	55,000.00
Supply	
Treasury	
Weights and Measures	18,000.00
Departmental Totals (Exhibit B-2)	<u>\$7,102,786.79</u>

SCHEDULE B-1

CITY OF BOSTON

GENERAL REVENUE FUNDS

DEPARTMENTAL AND MISCELLANEOUS REVENUES

FISCAL YEAR ENDED DECEMBER 31, 1939

Actual Receipts	Less Revenues Credited to Appropriations	Less Revenues Credited to Special Objects	Less Refunds	Net Excess or Deficiency *
\$649.23				\$649.23
125.00				125.00
10.00				10.00
9,466.22				533.78*
53,824.90				3,824.90
7,285.98				7,285.98
27,156.29				1,156.29
65,815.68			\$53.30	10,762.38
108.60				108.60
21,515.59	\$100.23			21,415.36
1,385.00				1,385.00
93,346.46				8,653.54*
42,340.85			214.53	2,873.68*
28,635.49			20.00	6,384.51*
504,095.10	2,454.55		287.50	56,353.05
23,666.01	9.00			6,657.01
757,856.92		\$15,602.34		7,745.42*
25,743.74				743.74
52,634.35			12.00	7,622.35
1,524,107.00				74,107.00
84,885.82				114.18*
87,134.98	1,043.98			13,091.00
10,000.00				10,000.00
15,000.00				15,000.00
87,708.91	140.58			7,431.67*
3,525.00				475.00*
52,667.30			35.00	367.70*
371.00				371.00
24,385.22	120.00			2,734.78*
180.00				180.00
3,640,018.85			3,267.52	191,764.54
138,525.83	16,743.67	211.11	58.16	54,712.89
37,012.27				1,012.27
17,698.30				7,698.30
96,250.53				16,250.53
75,163.35				20,163.35
117.32				117.32
429.00				429.00
16,258.33				1,741.67*
\$7,627,100.42	\$20,612.01	\$15,813.45	\$3,948.01	\$483,940.16

SCHEDULE B-1

CITY OF BOSTON

GENERAL REVENUE FUNDS

DEPARTMENTAL AND MISCELLANEOUS REVENUES

FISCAL YEAR ENDED DECEMBER 31, 1939

Actual Receipts	Less Revenues Credited to Appropriations	Less Revenues Credited to Special Objects	Less Refunds	Net Excess or Deficiency *
\$238,890.41		\$238,890.41		
45,486.85		45,486.85		
53,000.00		53,000.00		
47,872.23		47,872.23		
1,708.79		1,708.79		
8,137.16		8,137.16		
13,101.00	\$9,844.36	3,256.64		
1,053.00		1,053.00		
5,022.72		5,022.72		
<hr/> \$414,272.16	<hr/> \$9,844.36	<hr/> \$404,427.80		
<hr/>	<hr/>	<hr/>		

SCHEDULE B-2
County of Suffolk

GENERAL REVENUE FUNDS
Departmental and Miscellaneous Revenues
Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY										Tax Levy Estimates
DEPARTMENTAL REVENUES										
Court House Custodian
Jail
Supreme Judicial Court
Superior Court:										
Civil Session
Criminal Session
Probate Court
Municipal Court, City of Boston:										
Civil Session
Criminal Session
Districts Courts:										
Charlestown
East Boston
South Boston
Dorchester
Roxbury
West Roxbury
Brighton
Chelsea
Boston Juvenile Court
Insanity Cases
Registry of Deeds
Land Court
Pedlers' Licenses
General Revenue Discounts
House of Correction
Departmental Totals (Exhibit B-2)	<u>\$360,000.00 †</u>
MISCELLANEOUS REVENUES										
Pay Roll Tailings
Unclaimed Money
Miscellaneous Totals (Exhibit B-2)

† County estimate not segregated by departments.

SCHEDULE B-2
COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

DEPARTMENTAL AND MISCELLANEOUS REVENUES

FISCAL YEAR ENDED DECEMBER 31, 1939

Actual Receipts	Less Revenues Credited to Appropriations	Less Revenues Credited to Special Objects	Less Refunds	Net Excess or Deficiency*
\$725.51				
396.62				
1,294.15				
39,816.52				
22,142.12			\$40.30	
25.50				
36,923.90				
101,488.50			975.00	
12,096.70				
8,732.55				
12,923.10	\$238.40			
11,705.77				
25,324.23				
10,834.06				
7,136.31				
8,531.70				
78.50				
3,487.80				
83,699.37				
9,005.75				
1,359.00				
2,687.90			6.51	
3,084.04				
<hr/> \$403,499.60	<hr/> \$238.40		<hr/> \$1,021.81	<hr/> \$42,239.39
\$237.11		\$237.11		
669.60		669.60		
<hr/> \$906.71		<hr/> \$906.71		

SCHEDULE B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
CITY BUDGET			
Art Department	\$406.00	\$396.00	
Assessing Department	309,784.44	282,907.94	\$8,326.11
Auditing Department	87,059.97	80,798.86	2,443.65
Boston Housing Authority	15,000.00		
Boston Port Authority	51,989.97	26,643.80	10,466.82
Boston Retirement Board	32,818.65	24,711.30	7,169.68
Boston Traffic Commission	141,012.63	101,705.34	20,533.00
Budget Department	17,207.03	13,204.47	55.44
Building Department	180,579.93 ✓	169,636.75	6,692.98
Board of Appeal	12,602.11 ✓	11,700.00	686.10
Board of Examiners	4,433.96 ✓	4,300.00	11.00
City Clerk Department	43,939.49	42,096.62	466.95
City Council	90,673.97	74,085.85	10,239.93
City Council Proceedings	12,210.26		12,210.26
City Documents	19,161.71		19,161.71
City Planning Board	19,027.16	11,801.37	477.82
Collecting Department	159,508.42	108,446.07	24,613.11
Election Department	189,602.42	131,573.37	44,665.69
Finance Commission	49,462.90	32,650.00	6,315.60
Fire Department	4,020,623.00 ✓	3,340,413.70	63,265.76
Wire Division	84,901.69 ✓	80,803.48	2,545.43
Health Department	890,118.58	679,624.38	168,169.66
Hospital Department	3,142,861.35	1,951,312.06	93,923.49
Sanatorium Division	620,701.74	367,403.23	22,933.48
Institutions Department:			
Central Office	43,736.68	40,919.30	1,775.41
Child Welfare Division	349,038.70	40,094.56	258,558.54
Long Island Hospital	745,855.85	353,576.75	17,002.31
Steamers "Hibbard" and "O'Meara"	54,237.67	39,153.30	5,950.09
Law Department	156,986.30	148,361.00	4,398.23
Library Department	1,271,195.27	1,032,696.19	97,738.60
Licensing Board	52,117.56	42,940.63	6,240.45
Market Department	15,198.68	13,426.75	1,155.98
Mayor's Office	76,316.15	57,481.00	4,879.41
Park Department	1,351,195.75 ✓	769,716.81	47,615.65
Cemetery Division	50,939.25 ✓	42,502.99	2,587.69
Cemetery Division, Maintenance and Improvement of	60,000.00 ✓	60,000.00	
Common and Parks, Maintenance and Improvement of	215,810.16 ✓	215,810.16	
Police Department	5,881,872.04	5,031,346.55	235,881.54
Public Buildings Department	532,563.90	273,047.53	93,280.27
Real Estate Division, Repairs, etc.	17,001.45	9,431.17	7,416.68
Public Welfare Department:			
Central Office	11,435,925.52 ✓	757,994.79	57,289.50
Temporary Home	9,608.80 ✓	5,699.37	848.09
Wayfarers' Lodge	14,374.32 ✓	4,099.98	4,181.56
Public Works Department:			
Central Office	33,603.07	32,730.66	194.93
Bridge Service	420,898.43	374,316.00	21,969.19
Bridges, Repairs, etc.	23,243.67		23,243.67
Ferry Service	225,306.81	157,717.99	30,467.39
Ferry Improvements, etc.	966.00		
Lighting Service	936,681.27	7,662.66	928,100.64

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
	\$10.00				
\$2,197.61	15,473.60	\$8.15			\$871.03
79.75	1,425.77	3.00			2,308.94
			\$15,000.00		
554.15	982.66	49.33		\$13,293.21	
23.00	914.67				
5,647.42	3,778.78	5,773.99	1,373.28		2,200.82
	268.69				3,678.43
451.52	2,004.90	21.28	1,350.00		422.50
	216.01				
	122.96				
124.90	1,251.02				
1,094.31	5,253.88				
244.50	188.95				6,314.52
319.43	25,058.60		1,000.00		71.21
456.97	8,730.98	369.71			3,805.70
118.00	650.49	2.14		9,726.67	
48,763.73	79,684.07	43,829.33	436,272.66		8,393.75
1.00	1,543.50	8.28			
4,206.73	29,258.25	342.95	5,830.00		2,686.61
128,066.20	858,238.83	23,848.47	20,651.46		66,820.84
11,146.15	204,923.67	2,911.38	2,201.43		9,182.40
25.40	1,014.04	2.53			
45,357.70	4,914.73	113.17			
32,236.51	306,198.58	22,656.22	2,654.25		11,531.23
185.67	8,273.51	675.10			
469.56	3,033.45				724.06
60,348.87	19,707.55	19,372.32	1,334.55		39,997.19
709.20	2,211.73	15.55			
13.86	567.10	34.99			
237.01	4,303.25			9,415.48	
8,385.75	84,420.34	33,199.88	6,844.41		401,012.91
1,510.58	3,654.30	619.55	64.14		
101,907.80	126,658.01	27,802.10	332,821.01		25,455.03
5,403.56	36,256.85	1,949.36	25,351.29		97,275.04
	153.60				
5,293.42	65,096.93	299.19	10,332,831.29		217,120.40
108.08	2,937.16	16.10			
288.11	5,741.68	62.99			
28.69	648.29	0.50			
593.83	5,153.90	14,453.42	1,022.00		3,390.09
547.55	27,206.77	1,933.62	7,350.04		83.45
966.00					
756.80	161.17				

SCHEDULE B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Public Works Department:			
Paving Service	\$1,518,665.93	\$859,909.68	\$26,657.74
Reconstruction of Streets	36,591.63		36,591.63
Snow Removal	451,013.68	196,624.20	248,526.57
Sanitary Service	2,036,621.04	1,232,830.43	687,788.60
Sewer Service	567,939.04	352,878.69	74,872.79
Sewerage Works	10.68		
Registry Department	64,719.95	50,625.64	3,168.10
Sinking Funds Department	2,711.20	2,400.00	13.20
Soldiers' Relief Department	718,137.06	78,581.44	1,993.15
Statistics Department	8,591.21	8,400.00	42.70
Street Laying-Out Department	162,069.03	155,380.63	1,381.95
Supply Department	68,694.04	44,302.41	12,671.17
Treasury Department	74,495.67	55,155.72	14,284.01
Weights and Measures Department	43,805.89	41,996.75	448.65
Special Items:			
Contingent Fund	293,723.52	53,967.40	112,673.54
Conventions and Entertainment of Distinguished Guests	25,535.76	1,020.00	7,243.35
Public Celebrations	42,047.98	6,747.67	26,279.03
Special Statutes, Publication of	106.24		106.24
Total City Budget Expenditures (Exhibit B-3)	<u>\$40,285,840.23</u>	<u>\$20,187,761.39</u>	<u>\$3,630,891.91</u>

SCHOOL BUDGET

School Committee:			
Administration, Instructors, etc.	\$14,977,260.13	\$13,847,958.09	\$386,779.71
Extended Use of Public Schools	73,225.06	62,323.09	5,283.54
Pensions to Teachers	143,461.49		
Physical Education	245,952.35	211,898.47	13,161.13
School Physicians and Nurses	219,679.72	216,825.60	2,854.12
Americanization	28,321.05	27,353.00	862.00
Vocational Guidance	49,790.48	49,298.88	
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures	694,425.00	122,063.64	310,597.01
Land and Buildings for Schools	73,311.59	64,944.57	6,602.04
Total School Budget Expenditures (Exhibit B-3),	<u>\$16,505,426.87</u>	<u>\$14,602,665.34</u>	<u>\$726,139.55</u>

COUNTY BUDGET

County Court House (Custodian)	\$372,182.23	\$240,105.60	\$64,543.97
Supplementary Maintenance of Young's Hotel	7,951.50	7,951.50	
County Buildings	83,074.23	63,786.00	11,815.42
Temporary Court House Accommodations, Rental of,	50,000.00		50,000.00
Jail	242,389.59	159,610.84	13,914.75
Supreme Judicial Court	53,020.65	49,649.99	1,737.38
Superior Court:			
Civil Session, General Expenses	451,036.35	218,885.28	224,233.92
Civil Session, Clerk's Office	180,176.09	161,929.75	8,331.72
Criminal Session	514,289.91	277,778.12	220,179.70
Probate Court	29,966.26	13,260.28	7,615.89
Municipal Court, City of Boston	496,031.76	448,469.33	10,598.26

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$11,197.17	\$24,623.54	\$35,179.02	\$11,169.04		\$549,929.74
	5,862.91				
21,904.25	54,963.85	22,398.46	8,650.14		8,085.31
2,913.71	21,153.63	5,733.02	5,185.05		105,202.15
	10.68				
13.80	2,670.53				8,241.88
	298.00				
137.85	1,700.17		634,345.08		1,379.37
72.83	75.68				
171.10	2,041.88		1,050.00		2,043.47
66.52	2,666.67				8,987.27
110.25	4,945.69				
487.24	829.32	43.93			
15.50	1,115.50		125,951.58		
	2,608.65			\$14,663.76	
	9,021.28				
<u>\$505,959.54</u>	<u>\$2,082,881.20</u>	<u>\$263,729.03</u>	<u>\$11,980,302.70</u>	<u>\$47,099.12</u>	<u>\$1,587,215.34</u>
\$108,749.62	\$504,750.95	\$121,031.09	\$7,143.06		\$847.61
	5,618.43				
15,955.85	4,936.90		143,461.49		
106.05					
	491.60				
14,431.64	4,028.41				243,304.30
	1,764.98				
<u>\$139,243.16</u>	<u>\$521,591.27</u>	<u>\$121,031.09</u>	<u>\$150,604.55</u>		<u>\$244,151.91</u>
\$19,582.22	\$25,083.58	\$4,262.42	\$1,503.35		\$17,101.09
1,400.56	3,563.79	103.66			2,404.80
4,820.94	55,082.05	4,073.63	4,887.38		
70.25	736.10		826.93		
2,359.05	3,983.10		1,575.00		
1,498.21	6,558.81		1,857.60		
1,553.98	10,381.88		4,396.23		
789.30	8,300.79				
2,477.16	15,206.67		17,480.34		1,800.00

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
District Courts:			
Charlestown	\$33,215.78	\$28,996.04	\$1,843.77
East Boston	30,783.44	26,987.03	2,407.23
South Boston	34,713.73	29,047.86	2,541.72
Dorchester	46,114.56	43,079.66	2,015.40
Roxbury	118,092.30	101,039.78	6,873.72
West Roxbury	44,765.10	36,465.62	2,419.41
Brighton	23,345.98	20,508.80	1,467.60
Boston Juvenile Court	29,173.20	26,644.61	1,802.95
District Court of Chelsea	41,149.28	36,531.85	3,012.74
Registry of Deeds	189,014.26	182,760.90	1,678.57
Index Commissioners	25,314.78	24,767.51	209.00
Insanity Cases	38,022.66		37,972.66
Medical Examiner Service:			
Northern Division	24,569.83	21,505.74	2,310.19
Southern Division	16,350.49	12,576.37	3,026.90
Associate Medical Examiner Service:			
Northern Division	2,250.36	1,397.50	735.50
Southern Division	1,928.25	1,300.00	597.00
Miscellaneous Expenses:			
Auditing Department	15,919.69	15,559.81	195.60
Budget Department	4,489.85	4,123.59	
Collecting Department	800.00	800.00	
Sheriff	5,010.00	4,000.00	960.00
Treasury Department	5,932.58	5,898.33	
Granite Avenue Bridge	2,901.13	2,696.70	162.36
Social Law Library	1,000.00		1,000.00
Penal Institutions Department:			
Central Office	33,593.85	32,886.31	129.43
House of Correction	424,500.50	218,470.57	23,323.97
Steamer "Michael J. Perkins"	51,415.15	34,958.51	7,980.52
Total County Budget Expenditures (Exhibit B-3)	<u>\$3,724,485.32</u>	<u>\$2,554,429.78</u>	<u>\$717,637.25</u>

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City Loans, Serial	\$8,239,211.44
County Loans, Serial	162,966.60
City Loans, Sinking Fund	2,111,000.00
Rapid Transit Loans, Serial	6,000.00
Redemption of Floating Debt:	
Temporary Loans Borrowed in 1938	14,000,000.00
Temporary Loans Borrowed in 1939	22,000,000.00
Tax Title Loans from Commonwealth	4,736,013.76
Payments to Sinking Fund Commission:	
City Loans	81,148.00
Rapid Transit Loans	475,077.49
Interest Payments:	
City Debt	2,569,579.04
Rapid Transit Debt	2,177,002.53
Refunded Interest	142,613.38
Temporary Loans	138,395.65
Tax Title Loans	82,937.96
County Debt	67,557.58

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$150.00	\$775.97		\$1,450.00		
106.50	1,282.68				
59.00	815.15		2,250.00		
103.00	916.50				
487.31	3,491.49		6,200.00		
123.20	1,173.59		4,583.28		
240.80	1,128.78				
148.31	577.33				
149.29	1,445.71	\$9.69			
167.85	4,406.94				
	338.27				
	50.00				
232.13	513.57	8.20			
20.15	727.07				
4.00	113.36				
	31.25				
12.00	152.28				
118.00	248.26				
	50.00				
	34.25				
.45	29.10	12.52			
41.49	529.94	6.68			
32,257.19	133,769.36	10,867.14	5,812.27		
159.27	7,795.47	521.38			
<hr/>					
\$69,131.61	\$289,293.09	\$19,865.32	\$52,822.38		\$21,305.89
<hr/>					

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Debt Requirements:			
Hyde Park Street Railway Debt	\$13,542.50		
Federal P. W. A. Grants Anticipation Loans	350.61*		
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$57,003,396.54</u>		
✓ PENSION ACCUMULATION FUND			
Tax Levy Appropriations	\$2,031,703.00		
Teachers' Pensions from Commonwealth	200,593.40		
Total Expenditures (Exhibit B-3)	<u>\$2,232,296.40</u>		
✓ Sumner Traffic Tunnel, Deficit (Exhibit B-3)	<u>\$437,868.91</u>		
Governor Square Subway, Rental Deficit (Exhibit B-3)	<u>\$113,937.06</u>		
✓ STATE TAX AND ASSESSMENTS			
State Tax	\$4,299,480.00		
Smoke Abatement	17,091.47		
Hospital Care for Civil War Veterans	2,319.75		
Veterans' Exemptions	7,016.23		
Total Expenditures (Exhibit B-3)	<u>\$4,325,907.45</u>		
✓ METROPOLITAN DISTRICT ASSESSMENTS			
Metropolitan Parks	\$624,029.27		
Metropolitan Sewers (North)	74,632.15		
Metropolitan Sewers (South)	365,545.35		
Charles River Basin	184,880.02		
Neponset River Bridge	7,288.24		
Metropolitan Planning	8,371.60		
West Roxbury-Brookline Parkway	4.62		
Boston Metropolitan District	3,531.00		
Total Expenditures (Exhibit B-3)	<u>\$1,268,282.25</u>		
✓ BOSTON ELEVATED RAILWAY DEFICITS			
Boston Elevated Railway Deficit	\$1,845,777.17		
Governor Square Rental Deficit	74,667.26		
Total Expenditures (Exhibit B-3)	<u>\$1,920,444.43</u>		
✓ FEDERAL SOCIAL SECURITY GRANTS			
Aid Disbursements:			
Dependent Children	\$449,000.00		
Old Age Assistance	2,213,000.00		
Administration Expenses:			
Dependent Children	34,604.32	\$34,604.32	
Old Age Assistance	73,955.47	73,484.57	
Total Expenditures (Exhibit B-3)	<u>\$2,770,559.79</u>	<u>\$108,088.89</u>	

* County Project, \$101.10.

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
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\$200,593.40

\$449,000.00
2,213,000.00

\$470.90

\$470.90

\$2,662,000.00

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
REFUNDS			
City Activities:			
Ashes and Garbage Tickets	\$58. 16		
Fees and Other Charges	53. 30		
General Revenue Discount	214. 53		
Health Department Permit	20. 00		
Hospital Service Charge	287. 50		
Licensing Board Permit	12. 00		
Police Department Permit	35. 00		
Public Welfare	3,267. 52		
Total Expenditures (Exhibit B-3)	<u>\$3,948. 01</u>		
County Activities:			
Bail, Municipal Criminal Court	\$975. 00		
Fines, Superior Criminal Court	40. 30		
General Revenue Discount	6. 51		
Total Expenditures (Exhibit B-3)	<u>\$1,021. 81</u>		
Taxes:			
Real and Personal Property	\$1,721,626. 84		
Motor Vehicle Excise	15,359. 10		
Total Expenditures (Exhibit B-3)	<u>\$1,736,985. 94</u>		
MISCELLANEOUS			
Betterments Paid to Sinking Fund Commission	\$239,006. 02		
Collecting Department, Suspense Account	44,470. 36		
Damages by Dogs	6,149. 75		
Debt Drawn For and Unpaid	77,000. 00		
Duplicates and Overpayments	31,449. 85		
Franklin Park Improvements	560. 96		
Interest Tailings	1,825. 00		
Municipal Advertising	1,700. 00		
Payroll Tailings	3,876. 08		
Premiums on Permanent Loans	3,256. 64		
Tellers' Adjustment Account	2,260. 04		
Total Expenditures (Exhibit B-3)	<u>\$411,554. 70</u>		

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors
Contributions

SCHEDULE B-4 **City of Boston and County of Suffolk**

GENERAL REVENUE FUNDS **Cash Receipts and Disbursements** **Fiscal Year Ended December 31, 1939**

Cash Balance January 1, 1939 (Exhibit A-2, columns 2-3-4)	\$3,397,203.26
Transfer from Water Surplus for Debt Redemption	542,980.95

RECEIPTS

Taxes:		
Levy of 1939	\$48,150,720.56	
Levies of prior years	9,576,156.78	
Tax Title Redemptions	4,628,488.76	
Tax Foreclosure Redemptions	107,525.00	
	<hr/>	\$62,462,891.10
Departmental Receipts:		
City of Boston	\$7,627,100.42	
County of Suffolk	403,499.60	
Schools	875,597.83	
	<hr/>	8,906,197.85
Distributions by Commonwealth:		
Income Tax	\$3,528,517.23	
Corporation Tax	692,321.00	
Highway Fund	2,064,729.87	
Pensions to Teachers	307,989.97	
Tax Title Interest Refund	66,372.19	
Reimbursement in lieu of taxes	65,246.84	
Summer Traffic Tunnel Grant	50,000.00	
Port Authority Maintenance Grant	10,751.71	
Miscellaneous	130.81	
	<hr/>	6,786,059.62
Loans:		
Anticipation of Revenue	\$34,500,000.00	
Municipal Relief	4,905,000.00	
Tax Title	3,500,000.00	
Excess 1938 State Tax Funding	1,500,000.00	
Overlay Deficit Funding	1,000,000.00	
	<hr/>	45,405,000.00
Miscellaneous:		
Federal Welfare Grants	\$2,783,559.65	
Sinking Fund Commission for Redemption of Debt,	2,652,008.58	
Rapid Transit Rentals	2,650,981.33	
Special Items	415,178.87	
Trust Fund Income Applied to Maintenance	275,810.16	
	<hr/>	8,777,538.59
		<hr/>
Total Receipts		\$136,277,871.37

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:	
Personal Services	\$37,452,945.40
Contractual Services	5,074,668.71
Equipment	714,805.21
Supplies	2,893,765.56
Materials	404,625.44
Incidentals	47,099.12
	<hr/>
	\$46,587,909.44

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1939

Special Departmental Charges:

Care of Dependents	\$5,529,049. 19	
Old Age Assistance	2,705,087. 38	
Aid to Dependent Children	2,130,522. 09	
Non-contributory Pensions and Annuities	922,262. 96	
Social Security Grant — Old Age Assistance	2,213,000. 00	
Social Security Grant — Aid to Dependent Children	449,000. 00	
State and Military Aid	631,345. 08	
Workmen's Compensation	26,836. 84	
State Grant — Pensions to Teachers	307,989. 97	
Military and Armory	23,500. 35	
Industries	1,678. 32	
Executions of Court	79,043. 49	
Boston Housing Authority	15,000. 00	
Reimbursement to Employees for Damage Awards	9,809. 59	
Miscellaneous	2,197. 77	
		15,046,323. 03
W. P. A. Projects — Sponsors Contributions		1,852,673. 14
Debt Requirements:		
Redemption of funded debt	\$10,519,178. 04	
Redemption of floating debt	40,736,013. 76	
Payments to Sinking Fund Commission	556,225. 49	
Interest	5,191,979. 25	
		57,003,396. 54
Pension Accumulation Fund		2,031,703. 00
Summer Traffic Tunnel — to balance 1938 operating deficit		437,868. 91
State Charges:		
State Tax and Assessments	\$4,325,907. 45	
Metropolitan District Assessments	1,268,282. 25	
Boston Elevated Deficits	1,920,444. 43	
		7,514,634. 13
Governor Square Subway, Rental Deficit		113,937. 06
Refunds		1,741,955. 76
Miscellaneous		411,554. 70
Total Disbursements		132,741,955. 71
Cash Balance December 31, 1939 (Exhibit A-2, Columns 2-3-4)		\$3,535,915. 66

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Accounts
Fiscal Year Ended December 31, 1939

DEBITS

YEAR OF LEVY	Balance From 1938	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments	Adjustments
1931 and Prior,	\$944,493.80		\$942.42			
1932 . . .	363,281.29		720.10		\$11,147.00	
1933 . . .	367,711.64		2,004.32		53,731.68	\$65.60
1934 . . .	422,624.73		7,275.63		115,347.26	
1935 . . .	387,013.34		19,749.88		157,057.30	
1936 . . .	471,202.89		26,543.41		253,590.94	491.40
1937 . . .	3,864,373.08		49,130.22		332,224.23	134.39
1938 . . .	14,288,239.44		32,402.41	\$45.43	649,180.81	
1939 . . .		¹ \$61,383,400.25			139,671.80	
Totals	\$21,108,940.21	\$61,383,400.25	\$138,768.39*	\$45.43	\$1,711,951.02	\$691.39

* Schedule B-8.

SCHEDULE B=6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1939

Balance, December 31, 1938	\$8,788,709.88
Additions:	
Commitments	\$208,468.79
Transfers from Tax Accounts (Schedule B-5)	4,980,291.71
Transfers from Tax Possessions	474.53
Transfers from Moth and Sidewalks	3,984.35
Adjustments	1,154.53
	<u>5,194,373.91</u>
	\$13,983,083.79
Decreases:	
Receipts (Exhibit B-2)	\$4,628,488.76
Abatements Charged to Overlay Reserve (Schedule B-8)	688,774.08
Abatements Charged to Overlay Accounts (Schedule B-8)	54,059.78
Transfers to Taxes (Schedule B-5)	138,153.82
Transfers to Tax Possessions	159,257.39
Transfers to Moth Accounts	26.45
Transfers to Sidewalks	197.14
Cancelled Costs and Interest	128,947.60
	<u>5,797,905.02</u>
Balance, December 31, 1939 (Exhibit B-1)	<u>\$8,185,178.77</u>

SCHEDULE B-5
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1939

CREDITS

Receipts	Transfers to Tax Titles and Tax Possessions	Abatements			Adjustments	Balance to 1940
		Special Overlay Reserve	Overlay	Machinery Tax		
\$1,691.58	\$369.31	\$99,229.96	\$421,572.71			\$422,572.66
1,010.72	1,321.70	232,756.57				140,059.40
2,240.47	2,179.60	309,354.04				109,739.13
2,815.12	² 6,101.25	406,745.46				129,622.79
8,063.28	14,364.90	404,092.85				137,262.49
10,213.75	³ 31,172.57	265,954.94		\$7,615.20	\$60.80	436,853.95
903,018.67	⁴ 2,226,205.77	494,791.54			751.60	644,361.49
8,601,905.85	2,721,965.90		1,214,615.68		413.13	2,407,657.81
47,330,771.27			357,305.48			13,834,995.30
\$56,861,730.71[†]	\$5,003,681.00[‡]	\$2,212,925.36	\$1,993,493.87	\$7,615.20	\$1,225.53	\$18,263,125.02*

¹ Includes Poll Taxes and Supplementary Assessments (Schedule B-8).² Tax Possessions, \$37.00.³ Tax Possessions, \$42.57.⁴ Tax Possessions, \$23,309.72.

§ Schedule B-6, \$4,980,291.71

* Exhibit B-1.

† Exhibit B-2.

Schedule B-7, 23,389.29

SCHEDULE B-7
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1939

Balance, December 31, 1938	\$719,995.88
Additions:	
Commitments (Land Court fees, etc.)	16,617.09
Transfers from:	
Taxes (Schedule B-5)	\$23,389.29
Tax Titles (General Revenue)	159,257.39
Tax Titles (Sinking Fund)	10,110.16
Sewer Assessments	2,186.18
Street Assessments	2,480.90
Sidewalk Assessments	29.57
Moth Assessments	1.00
Water Rates	5,284.64
	<u>202,739.13</u>
Profit on Sales	19,375.07
	<u>\$958,727.17</u>
Decreases:	
Receipts (Exhibit B-2)	\$107,525.00
Transfers to Taxes (Schedule B-5)	42.57
Transfers to Tax Titles	474.53
Loss on Sales	16,084.33
	<u>124,126.43</u>
Balance, December 31, 1939 (Exhibit B-1)	<u>\$834,600.74</u>

SCHEDULE B=8
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1939

Surplus as of December 31, 1938		\$3,476,685.25
Add:		
Revenue Loans Authorized from Tax Titles (Exhibit B-2)	\$3,500,000.00	
Tax Title Abatements Charged to Overlays (Schedule B-6)	742,833.86	
Excess Receipts over Estimates:		
City of Boston (Schedule B-1)	\$483,940.16	
County of Suffolk (Schedule B-2)	42,239.39	
Schools (Exhibit B-2)	7,873.51	
Motor Excise Taxes, prior years (Exhibit B-2)	45,197.34	
Boulevards refund from State (Exhibit B-2)	130.81	
Port Authority grant from State (Exhibit B-2)	51.71	
		579,432.92
Unexpended balances remaining in Treasury:		
City Departments (Exhibit B-3)	\$184,526.20	
County Departments (Exhibit B-3)	22,379.81	
Debt and Interest Requirements (Exhibit B-3)	10,160.35	
Miscellaneous (Exhibit B-3)	8.79	
		217,075.15
Reinstated Taxes (Schedule B-5)		138,768.39
Supplementary Assessments:		
December Warrant	\$26,663.00	
State Reimbursement — Land for Water Purposes (Exhibit B-2)	12,122.02	
Town of Brookline	67.83	
		38,852.85
Dividends on deposits in closed banks		1,425.00
Miscellaneous adjustments		96.50
		5,218,484.67
		\$8,695,169.92
Deduct:		
Taxes transferred:		
To Tax Titles (Schedule B-6)	\$4,980,291.71	
To Tax Possessions (Schedule B-7)	23,389.29	
		\$5,003,681.00
Deficits in Estimated Receipts:		
Income Tax (Exhibit B-2)	\$191,234.75	
Court House Reimbursement (Exhibit B-2)	110,000.00	
Corporation Tax (Exhibit B-2)	97,053.57	
Motor Excise Taxes, 1939 levy (Exhibit B-2)	83,287.79	
		481,576.11
Excess School Receipts reserved for appropriation in 1940 (Chapter 206, Acts of 1919) (Exhibit B-2)	7,873.51	
Motor Excise Refunds charged before payment	6,266.66	
Miscellaneous Charges	2.82	
		5,499,400.10
Surplus as of December 31, 1939 (Exhibit B-1)		<u>\$3,195,769.82</u>

SCHEDULE B-9
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1939

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
		Dec. 6, 1939 Boston Port Authority.....	Assessing Department.....	\$2,103.66	
		Dec. 21, 1939 Law Department.....	Assessing Department.....	3,500.00	
		Dec. 21, 1939 Reserve Fund.....	Assessing Department.....	715.75	
		Dec. 21, 1939 Reserve Fund.....	Assessing Department.....	15.50	
		Dec. 21, 1939 Reserve Fund.....	Assessing Department.....	457.85	
		Dec. 28, 1939 Boston Port Authority.....	Assessing Department.....	1,600.00	
		Dec. 30, 1939 Fire Department, Wire Division.....	Assessing Department.....	509.00	
		Dec. 31, 1939 Reserve Fund.....	Assessing Department.....	3,000.00	
		Dec. 31, 1939 Reserve Fund.....	Assessing Department.....	300.00	
		Dec. 31, 1939 Reserve Fund.....	Assessing Department.....	295.44	
		Dec. 31, 1939 Reserve Fund.....	Assessing Department.....	1,200.00	
		Nov. 29, 1939 Municipal Court, City of Boston.....	Auditing Department.....	\$200.00	\$13,697.20
		Dec. 31, 1939 Municipal Court, City of Boston.....	Auditing Department.....	500.00	
Dec. 30, 1939		Reserve Fund.....	Boston Housing Authority.....		700.00
		City Clerk Department.....	Boston Retirement Board.....		15,000.00
		Dec. 29, 1939 Hospital Department, Sanatorium Division.....	Budget Department.....		301.70
		Dec. 18, 1939 Boston Port Authority.....	Building Department.....		1,500.00
		Dec. 31, 1939 City Clerk Department.....	Board of Appeal.....	\$200.00	
			Board of Appeal.....	39.71	
		Dec. 31, 1939 City Clerk Department.....	Board of Examiners.....		239.71
		Dec. 8, 1939 Boston Port Authority.....	City Council.....	\$1,750.95	41.11
		Dec. 18, 1939 Health Department.....	City Council.....	4,038.44	
		Dec. 31, 1939 Reserve Fund.....	City Council.....	718.35	
		Dec. 31, 1939 Reserve Fund.....	City Council Proceedings.....		6,507.74
		Dec. 31, 1939 Reserve Fund.....	City Documents.....		1,460.26
		Dec. 18, 1939 Boston Port Authority.....	City Planning Board.....		1,161.71
		Nov. 21, 1939 Reserve Fund.....	Collecting Department.....		100.00
		Dec. 31, 1939 Reserve Fund.....	Contingent Fund.....	\$5,000.00	5,000.00
		Dec. 31, 1939 Reserve Fund.....	Contingent Fund.....	9,365.48	
		Dec. 31, 1939 Park Department.....	Contingent Fund.....	1,198.40	
		Dec. 28, 1939 Hospital Department, Sanatorium Division.....			15,563.88
		Dec. 21, 1939 Fire Department.....	Election Department.....		400.00
		Dec. 31, 1939 Hospital Department.....	Health Department.....		150.00
		Dec. 28, 1939 Institutions Department, Long Island Hospital.....	Hospital Department, Sanatorium Division.....		1,161.19
		Dec. 18, 1939 Collecting Department.....	Institutions Department: Central Office.....		368.00
		Dec. 31, 1939 Sales of City Property.....	Steamers "Hibbard" and "O'Meara".....		1,300.00
		Dec. 31, 1939 Law Department, Special Statutes, Publication of.....	Long Island Hospital, Men's Dormitory, Establishment of.....	\$60,810.13	
		Dec. 31, 1939 Department of School Buildings, Dillaway House, Relocation and Restoration of.....	Long Island Hospital, Men's Dormitory, Establishment of.....	572.30	
		Dec. 31, 1939 Cambridge Street and Court Street,	Long Island Hospital, Men's Dormitory, Establishment of.....	1,373.52	
			Long Island Hospital, Men's Dormitory, Establishment of.....	895.00	
		Dec. 31, 1939 Premiums on Permanent Loans.....	City Loans, Redemption of.....		63,650.95
Oct. 10, 1939		Contingent Fund.....	Library Department.....	\$10,000.00	9,844.36
Oct. 10, 1939		Election Department.....	Library Department.....	2,000.00	
Oct. 10, 1939		Fire Department.....	Library Department.....	2,000.00	
		Nov. 21, 1939 Hospital Department, Sanatorium Division.....	Library Department.....	1,000.00	
		Dec. 8, 1939 Fire Department.....	Library Department.....	150.00	
		Dec. 18, 1939 Collecting Department.....	Licensing Board.....		15,150.00
					1,200.00

SCHEDULE B-9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1939

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 31, 1939	Reserve Fund.....	Market Department.....		135.26
	Dec. 30, 1939	Mayor, Public Celebrations.....	Mayor, Office Expenses.....		1,947.96
	Sept. 22, 1939	Reserve Fund.....	Public Celebrations.....		4,000.00
	Sept. 22, 1939	Reserve Fund.....	Conventions and Entertainment of Distinguished Guests.....		1,500.00
	Nov. 21, 1939	Hospital Department, Sanatorium Division.....	Park Department.....		20,000.00
	Dec. 18, 1939	Park Department.....	Cemetery Division.....		3,000.00
	Dec. 30, 1939	Hospital Department.....	Police Department.....	\$12,966.30	
	Dec. 31, 1939	City Debt Requirements, Interest.....	Police Department.....	30,233.94	43,200.24
	Dec. 21, 1939	County Buildings.....	Public Buildings Department.....	\$7,550.00	
	Dec. 31, 1939	County Buildings.....	Public Buildings Department.....	361.50	7,911.50
	Dec. 31, 1939	Public Welfare Department: Temporary Home.....	Public Welfare Department: Central Office.....		399.98
	Dec. 31, 1939	Temporary Home.....	Wayfarers' Lodge.....	\$1.09	
	Dec. 28, 1939	Central Office.....	Wayfarers' Lodge.....	350.00	351.09
	Dec. 18, 1939	Public Works Department: Sanitary Service.....	Public Works Department: Central Office.....	\$195.00	
	Dec. 31, 1939	Sanitary Service.....	Central Office.....	1.50	196.50
	Dec. 18, 1939	Sanitary Service.....	Bridge Service.....		2,000.00
	Dec. 18, 1939	Sanitary Service.....	Ferry Service.....		865.00
	July 13, 1939	Sewer Service.....	Paving Service.....	100,000.00	
	Sept. 6, 1939	Sewer Service.....	Paving Service.....	50,000.00	
	Sept. 18, 1939	Sewer Service.....	Paving Service.....	25,000.00	
	Oct. 6, 1939	Sewer Service.....	Paving Service.....	40,000.00	
	Nov. 29, 1939	Lighting Service.....	Paving Service.....	5,000.00	
	Dec. 4, 1939	Lighting Service.....	Paving Service.....	1,000.00	
	Dec. 11, 1939	Lighting Service.....	Paving Service.....	800.00	
	Oct. 16, 1939	Lighting Service.....	Paving Service.....	2,000.00	223,800.00
	Dec. 18, 1939	Reserve Fund.....	Snow Removal.....	\$5,000.00	
	Dec. 31, 1939	Reserve Fund.....	Snow Removal.....	25,000.00	30,000.00
	Nov. 20, 1939	Public Works Department: Paving Service.....	Sanitary Service.....		600.00
	Oct. 23, 1939	Paving Service.....	Sewer Service.....		40,000.00
	Dec. 12, 1939	Hospital Department, Sanatorium Division.....	Registry Department.....	\$760.13	
	Dec. 12, 1939	Street Laying-Out Department.....	Registry Department.....	955.52	1,715.65
	Dec. 29, 1939	Boston Traffic Commission.....	Soldiers' Relief Department.....		719.36
	Dec. 22, 1939	Hospital Department, Sanatorium Division.....	Statistics Department.....		84.00
	Dec. 28, 1939	Boston Port Authority.....	Supply Department.....		1,606.76
	Dec. 20, 1939	Hospital Department, Sanatorium Division.....	Treasury Department.....		1,077.19
	Dec. 18, 1939	Public Works Department, Paving Service.....	Public Works Department, Lighting Service.....		800.00
	Dec. 31, 1939	Auditing Department.....	Sinking Funds Department.....		10.20
	Dec. 31, 1939	Insanity Cases.....	County Debt Requirements, Interest.....		47.78
	Dec. 18, 1939	Court House Custodian.....	Court House Custodian: Temporary Court House Accommodations, Rental of.....	\$2,000.00	
	Dec. 18, 1939	Municipal Court, City of Boston.....	Temporary Court House Accommodations, Rental of.....	4,930.17	
	Dec. 18, 1939	Health Department.....	Temporary Court House Accommodations, Rental of.....	3,069.83	10,000.00
	Dec. 18, 1939	Court House Custodian.....	District Court of Chelsea.....	\$173.78	
	Dec. 31, 1939	Insanity Cases.....	District Court of Chelsea.....	87.07	
	Dec. 31, 1939	Insanity Cases.....	District Court of Chelsea.....	509.28	770.13

SCHEDULE B-9
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1939

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 31, 1939	Insanity Cases.....	Medical Examiner Service, Southern Division.....		41.32
	Dec. 18, 1939	Court House Custodian.....	Associate Medical Examiner Service, Northern Division.....	\$185.50	
	Dec. 31, 1939	Insanity Cases.....	Associate Medical Examiner Service, Northern Division.....	30.00	215.50
	Dec. 28, 1939	Probate Court.....	Associate Medical Examiner Service, Southern Division.....		125.00
	Nov. 23, 1939	Auditing Department.....	Miscellaneous Expenses:		
			Auditing Department.....	\$880.00	
	Dec. 31, 1939	Auditing Department.....	Auditing Department.....	147.01	1,027.01
	Dec. 22, 1939	Collecting Department.....	Collecting Department.....		8.00
	Dec. 28, 1939	Court House Custodian.....	Sheriff.....		335.00
	Dec. 20, 1939	Court House Custodian.....	Treasury Department.....		57.48
	Nov. 21, 1939	Superior Court, Civil Session, General Expenses.....	Municipal Court:		
			Brighton District.....	\$1,000.00	
	Dec. 20, 1939	Municipal Court, West Roxbury District.....	Brighton District.....	440.00	1,440.00
	Dec. 28, 1939	Probate Court.....	Charlestown District.....	\$170.00	
	Dec. 31, 1939	Insanity Cases.....	Charlestown District.....	80.00	250.00
	Dec. 31, 1939	Reserve Fund.....	Dorchester District.....		1,174.40
	Dec. 28, 1939	Supreme Judicial Court.....	Roxbury District.....		3,478.33
	Dec. 31, 1939	Insanity Cases.....	South Boston District.....		52.15
	Dec. 31, 1939	Collecting Department.....	Penal Institutions Department:		
			House of Correction.....		4,645.70
	Dec. 31, 1939	Penal Institutions Department, Office Expenses.....	Steamer "Michael J. Perkins"....		540.98
	Dec. 31, 1939	Court House Custodian.....	Probate Court.....	\$1,255.13	
	Dec. 31, 1939	Supreme Judicial Court.....	Probate Court.....	334.35	1,589.48
	Dec. 29, 1939	Superior Court, Civil Session, General Expenses.....	Superior Court, Civil Session, Clerk's Office.....	\$850.00	
	Dec. 29, 1939	Superior Court, Civil Session, General Expenses.....	Superior Court, Civil Session, Clerk's Office.....	420.00	1,270.00
	Dec. 22, 1939	Supreme Judicial Court.....	Superior Court, Civil Session, General Expenses.....	\$275.00	
	Dec. 18, 1939	Court House Custodian.....	Superior Court, Civil Session, General Expenses.....	425.00	
	Dec. 29, 1939	Penal Institutions Department, Central Office.....	Superior Court, Civil Session, General Expenses.....	953.60	
	Dec. 12, 1939	Reserve Fund.....	Superior Court, Civil Session, General Expenses.....	30,000.00	
	Dec. 31, 1939	County Buildings.....	Superior Court, Civil Session, General Expenses.....	2,126.93	33,780.53
	Dec. 12, 1939	Reserve Fund.....	Superior Criminal Court.....	\$10,000.00	
	Dec. 31, 1939	Hospital Department.....	Superior Criminal Court.....	13,339.22	
	Dec. 21, 1939	Reserve Fund.....	Superior Criminal Court.....	4,500.00	27,839.22
		Total.....			\$629,106.51

SCHEDULE B-10
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Special Transfers
Fiscal Year Ended December 31, 1939

From	To	Amount
Water Department, 1938 Surplus	City Loans, Redemption of	\$542,980.95
Special Overlay Deficit Reserve	General Revenue Receipts	2,901,699.44
Public Works Department, Revenue	Betterments Paid to Sinking Fund Commission,	115.61
School Revenue	Damages by Dogs	6,149.75
Highway Fund — 1938 Distribution	Estimated Receipts, 1939 Tax Levy	1,194,300.00

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1939

ASSETS	
Cash in Treasury	\$549,069.86
Accounts Receivable:	
Water Rates and Services	1,432,596.01
Water Added to Taxes	499,932.77
Tax Titles — on Water Rates	1,993.13
Departmental Commitments:	
City Record	982.34
Printing	79,030.95
Sumner Tunnel	1,232.97
House of Correction, Industries	6,679.77
Sumner Traffic Tunnel — Income Deficit	365,045.61
Total Assets	<u>\$2,936,563.41</u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1939

LIABILITIES AND RESERVES

Appropriation Balances:	
Water Service	\$2,516.93
House of Correction, Industries	3,002.31
Poultry Industry, Establishment of	1,251.24
Revenues Available When Collected:	
Water Rates, etc.	1,932,528.78
Tax Titles	1,993.13
Departmental Commitments	87,926.03
Reserved Accounts:	
Sales of Water Service Property	9,200.00
Surplus — Available for Appropriation:	
Printing	31,461.87
Water Service	\$66,683.12
Total Liabilities and Reserves	<u>\$2,936,563.41</u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY	Balances From 1938	Credits
		Revenue Received During 1939
City Record, Publication of		\$17,920.28
Printing Department	\$62,243.10	435,677.97
Summer Traffic Tunnel		898,356.82
Maintenance and Operation	\$221,276.68	
Sinking Funds	204,352.00	
Interest	837,773.75	
Water Service	654,998.45	5,167,428.29
Auditing Department	\$112.20	
Collecting Department	102,225.09	
Public Works Department	1,051,504.82	
Serial Loans	48,000.00	
Interest	23,006.25	
Metropolitan District Assessment	3,184,706.30	
Refunded Rates	691.08	
Sales of Water Property		9,200.00
Penal Institutions Department:		
Industries	1,625.31	21,594.88
Poultry Industry, Establishment of	20,000.00	
Totals	<u>\$738,866.86</u>	<u>\$6,550,178.24</u>

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Transfers		Total Amount Available	Expenditures (Schedule C-1)	Deficit to be Raised in 1940 Tax Levy	Balances	
To	From				Unexpended	Unencumbered
\$14,909.23		\$32,829.51	\$32,829.51			
	\$14,909.23	483,011.84	451,549.97			\$31,461.87
		898,356.82	1,263,402.43	\$365,045.61		
	542,980.95	5,279,445.79	4,410,245.74		\$2,516.93	866,683.12
		9,200.00				9,200.00
		23,220.19	20,217.88		3,002.31	
		20,000.00	18,748.76		1,251.24	
\$14,909.23	\$557,890.18	\$6,746,064.15	\$6,196,994.29	\$365,045.61	\$6,770.48	\$907,344.99

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1939

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
REVENUE DEPARTMENTS BUDGET		
Auditing Department, Water Division	\$112.20	\$112.20
City Record, Publication of	32,829.51	5,846.48
Collecting Department, Water Division	102,225.09	76,828.10
Printing Department	344,607.82	228,045.09
Departmental Stationery and Postage	106,942.15	
Sumner Traffic Tunnel	221,276.68	155,472.12
Water Service	1,051,504.82	777,055.05
Total Budget Expenditures (Exhibit C-2)	<u>\$1,859,498.27</u>	<u>\$1,243,359.04</u>
DEBT REQUIREMENTS		
Sumner Traffic Tunnel:		
Sinking Funds	\$204,352.00	
Interest	837,773.75	
Water Service:		
Serial Loans	48,000.00	
Interest	23,006.25	
Total Debt Requirements (Exhibit C-2)	<u>\$1,113,132.00</u>	
METROPOLITAN WATER ASSESSMENT		
Sinking Funds	\$79,514.99	
Serial Loans	935,446.87	
Interest	1,278,638.99	
Maintenance	776,042.54	
On account of Brookline credit	115,062.91	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$3,184,706.30</u>	
Refunded Water Rates (Exhibit C-2)	<u>\$691.08</u>	
Penal Institutions Department:		
Industries	\$20,217.88	\$13,427.59
Poultry Industry, Establishment of	18,748.76	2,173.99
Total Expenditures (Exhibit C-2)	<u>\$38,966.64</u>	<u>\$15,601.58</u>

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1939

Contractual Services	Equipment	Supplies	Materials	Special Items	W. P. A. Sponsors Contributions
\$26,781.06	\$15.50	\$186.47			
8,354.16	561.90	15,580.93		\$900.00	
41,029.38	1,004.87	4,732.52	\$67,456.36	2,339.60	
		106,942.15			
52,409.29	3,475.07	3,530.03	5,870.70	519.47	
76,255.08	37,840.13	18,954.29	35,729.97	9,862.35	\$95,807.95
\$204,828.97	\$42,897.47	\$149,926.39	\$109,057.03	\$13,621.42	\$95,807.95

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\$279.71	\$772.50		\$5,738.08	
	5,798.97	\$6,394.94	4,380.86	
\$279.71	\$6,571.47	\$6,394.94	\$10,118.94	

SCHEDULE C-2
City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1939

Cash Balance, January 1, 1939	\$300,997.95
Current Years Taxes — to balance Traffic Tunnel operating deficit for 1938	437,868.91

RECEIPTS

Printing Department:		
Printing sales	\$321,895.45	
Postage sales	52,460.27	
Stationery sales	54,461.17	
Sale of steam	6,861.08	
	<hr/>	\$435,677.97
Water Service:		
Water rates	\$4,682,819.30	
Rates added to taxes	415,168.79	
Fees on overdue accounts	25,004.99	
Service pipe installations	26,973.88	
Miscellaneous	17,340.77	
	<hr/>	5,167,307.73
Summer Traffic Tunnel Tolls		898,356.82
City Record:		
Advertising rates	\$16,539.85	
Subscriptions and sales	1,380.43	
	<hr/>	17,920.28
House of Correction Industries:		
General sales	\$17,174.65	
Poultry sales	4,420.23	
	<hr/>	21,594.88
Sale of water service property		9,200.00
Water rates secured through Tax Title Redemptions		120.56
		<hr/>
		6,550,178.24
Total Departmental Receipts		<u><u>\$7,289,045.10</u></u>

DISBURSEMENTS

Maintenance of Departmental Activities:		
Personal Services	\$1,258,960.62	
Contractual Services	205,108.68	
Equipment	49,468.94	
Supplies	156,321.33	
Materials	119,175.97	
Special Items	13,621.42	
W. P. A. Sponsors Contributions	95,807.95	
	<hr/>	\$1,898,464.91
Debt Requirements:		
Summer Traffic Tunnel	\$1,042,125.75	
Water Service	71,006.25	
	<hr/>	1,113,132.00
Metropolitan Water Assessment		3,184,706.30
Refunded Water Rates		691.08
		<hr/>
Total Departmental Disbursements		\$6,196,994.29
Transfer to City Debt, Redemption of		542,980.95
		<hr/>
		6,739,975.24
Cash Balance, December 31, 1939 (Exhibit C-1)		<u><u>\$549,069.86</u></u>

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Balance Sheet
 December 31, 1939

ASSETS	
Cash in Treasury	\$751,072.78
Cash in Closed Banks	64,878.79
Bonds Authorized and Unissued:	
New Fire Stations	70,000.00
Highways, Making of	110,000.00
New City Hall Plans	10,000.00
Sewerage Works	85,000.00
Bridges, Reconstruction and Repair of	120,000.00
Traffic Tunnel, Series "C"	100,000.00
Huntington Avenue Subway	1,500,000.00
Huntington Avenue Underpass	200,000.00
Total Assets	<u>\$3,010,951.57</u>

EXHIBIT D-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
BALANCE SHEET
DECEMBER 31, 1939

LIABILITIES AND RESERVES

Temporary Loans in Anticipation of Federal Grants:	
County Court House	\$220,000.00
William H. Taft School, Addition	25,000.00
Trade School, Addition and Alterations	7,500.00
Appropriation Balances	815,951.57
Improvements Authorized	1,942,500.00
Total Liabilities and Reserves	<u>\$3,010,951.57</u>

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1939

DEPARTMENT AND IMPROVEMENT	Balance from 1938	Credits	
		Revenue Received During 1939	Loans Issued in 1939
BOSTON TRAFFIC COMMISSION			
Automatic Traffic Control Signals:			
Back Bay and Brighton Districts	\$787.74		
North End Section	10,497.83		
FIRE DEPARTMENT			
New Fire Stations and Additions to and Improvement of Existing Stations			\$50,000.00
HOSPITAL DEPARTMENT			
New Buildings and Alterations and Equipment (P. W. A.)	4,851.23		
INSTITUTIONS DEPARTMENT			
Long Island Hospital:			
Kitchen and Laundry Improvements, etc.	926.71		
Men's Dormitory, Establishment of			
PARK DEPARTMENT			
Airport Improvements	35,415.70		
Park and Playground Improvements, etc.	20,245.80		
Park, Vicinity of Nashua and Leverett Streets	25,293.50		
Reconstructing and Repairing Parkways and Roadways by Contract	1,055.74		
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97		
POLICE DEPARTMENT			
Police Communications System (P. W. A.)	10,116.83		
PUBLIC BUILDINGS DEPARTMENT			
Court House, Brighton	527.93		
New City Hall, Plans, etc.	19,964.00		
New Police Stations and Additions to and Improvement of Existing Stations	9,288.25		
Quincy Market Building, Foundations, Improvements, etc. (P. W. A.)	12,329.42		
PUBLIC WELFARE DEPARTMENT			
New Charities Administration Building	899.85		
New Dorchester District Building (P. W. A.)	4,261.99		
New East Boston District Building (P. W. A.)	3,516.70		
PUBLIC WORKS DEPARTMENT			
Bridges, Reconstruction and Repair of (P. W. A.)		\$85,750.00	145,000.00
Chelsea North Bridge Water Pipe Trestle, Reconstruction of (P. W. A.)	2,500.16		
Chelsea Street and Eastern Avenue Bridge (P. W. A.)	16,020.55		
Construction, Reconstruction and Replacement of Sewers and Covering of open Water Courses (P. W. A.)	6,343.11	45,658.45	
Northern Avenue Bridge Reconstruction and Repair (P. W. A.)	6,198.41		
Reconstruction of Streets	354.23		
Replacement of the Brookline Avenue Water Main from the Brookline line to Beacon Street (P. W. A.)	26,545.51		
Sewerage Works	274,370.73	22,741.71	120,000.00
Water Main Construction (P. W. A.)	93,515.14		
STREET LAYING-OUT DEPARTMENT			
Centre Street	81.25		
Highways, Making of	61,074.41		100,000.00
Oakland and Ashland Streets, Improvement	11,126.50		
TRANSIT DEPARTMENT			
Arlington Station	3,311.41	100.00	
Boston Tunnel and Subway	5,334.80	2.00	
Boylston Street Subway	718.93	5.00	10,000.00
Boylston Street Subway — Acts of 1930	4,612.29	2.00	
Cambridge Connection	49,778.86		
Commonwealth Avenue Underpass	2,253.33		
Dorchester Rapid Transit	11,504.66	125.00	40,000.00
Dorchester Tunnel	1,260.03		5,000.00
East Boston Tunnel Alterations	5,800.50	400.00	
East Boston Tunnel Alterations — Acts of 1924	3,705.18		

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Transfers (Schedule D-2)		Total Amounts Available	Expenditures	Balances To 1940			Unencumbered
To	From			Unexpended	Loans Authorized but not Issued	Unliquidated	
		\$787.74 10,497.83		\$787.74 10,497.83			\$787.74 10,497.83
		50,000.00	\$2,346.60	47,653.40	\$70,000.00	\$1,872.54	115,780.86
		4,851.23	4,851.23				
\$26,448.83	\$75.98	850.73 26,448.83	850.73	26,448.83			26,448.83
93.14		35,415.70 20,338.94 25,293.50 962.60 5,866.97	4,398.52 1,364.84 962.60	31,017.18 18,974.10 25,293.50 5,866.97		676.45 24,885.71	30,340.73 18,974.10 407.79 5,866.97
	93.14						
		10,116.83	10,116.83				
	527.93 19,964.00 5,880.92	3,407.33 12,329.42	3,407.33 12,329.42		10,000.00		10,000.00
	899.85	4,261.99 3,516.70	2,000.00 2,000.00	2,261.99 1,516.70			2,261.99 1,516.70
		230,750.00 2,500.16 16,020.55	208,186.74 2,000.00 16,020.55	22,563.26 500.16	120,000.00	14,722.05	127,841.21 500.16
		52,001.56 6,198.41 343.79	27,055.10 6,198.41 343.79	24,946.46		5,201.31	19,745.15
10.44	10.44	26,545.51 417,122.88 93,515.14	13,000.00 357,472.70 26,000.00	13,545.51 59,650.18 67,515.14	85,000.00	33,483.57 3,602.32	13,545.51 111,166.61 63,912.82
801.00		882.25 161,074.41 11,126.50	882.25 59,651.08 12.50	101,423.33 11,114.00	110,000.00	84,530.36 5,794.60	126,892.97 5,319.40
		3,411.41 5,336.80 10,723.93 4,614.29 49,778.86 2,253.33 51,629.66 6,260.03 6,200.50 3,705.18	4,699.32 4,623.25 268.35 42,648.85 125.65 27,178.48 2,928.31 1,704.98 787.90	3,411.41 637.48 6,100.68 4,345.94 7,130.01 2,127.68 24,451.18 3,331.72 4,495.52 2,917.28		448.97 852.36 14.80 1,300.00	3,411.41 637.48 6,100.68 4,345.94 6,681.04 2,127.68 23,598.82 3,316.92 4,495.52 1,617.28

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

DEPARTMENT AND IMPROVEMENT	Balance from 1938	Credits	
		Revenue Received During 1939	Loans Issued in 1939
East Boston Tunnel Extension	\$9,728.48		
Huntington Avenue Subway	527,230.94	\$3,338.50	\$100,000.00
Huntington Avenue Underpass	99,745.83		
Hyde Park Street Railway	534.19		
Traffic Tunnel	19,028.31	13,799.28	
Tremont Street Subway Alterations	32,297.93		
SCHOOL DEPARTMENT			
English High School Alterations, New Cafeteria (P. W. A.)	756.81		
High School of Practical Arts, Alterations and Additions (P. W. A.)	3,855.63	32,989.60	250,000.00
New Intermediate School, Eliot Square, Roxbury (P. W. A.)	25,770.36		
New Intermediate School, Phillips Brooks District, Dorchester (P. W. A.)	51,818.37		
Robert Gould Shaw School, Gymnasium, Assembly Hall and Incidental Additions (P. W. A.)	120,485.50	49,700.00	
School Committee, one new High School and one new Intermediate School (P. W. A.)	2,432.12		
School Committee, one Intermediate School, West Roxbury District, and Addition to Robert Gould Shaw School, West Roxbury District (P. W. A.)	3,061.84		
South Boston High School Addition (P. W. A.)	2,054.97	44,846.02	
Trade School, Additions and Alterations (P. W. A.)	17,766.39	30,244.44	107,500.00
William Howard Taft School Addition (P. W. A.)	2,374.62	64,245.00	435,000.00
COUNTY OF SUFFOLK			
Court House Loan, Act of 1935	2,958.98	336,377.20	460,000.00
Jail Improvements	16,086.59	118.41	
	\$1,690,244.04	\$730,442.61	\$1,822,500.00
Less To Be Provided For			
Totals	\$1,690,244.04	\$730,442.61	\$1,822,500.00

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1939

Transfers (Schedule D-2)		Total Amounts Available	Expenditures	Balances To 1940			Unencumbered
To	From			Unexpended	Loans Authorized but not Issued	Unliquidated	
		\$9,728.48	\$218.43	\$9,510.05			\$9,510.05
		630,569.44	612,823.88	17,745.56	\$1,500,000.00	\$111,179.01	1,406,566.55
		99,745.83	4,472.42	95,273.41	200,000.00		295,273.41
		534.19		534.19			534.19
		32,827.59	8,058.15	24,769.44	100,000.00	22.20	124,747.24
		32,297.93	5,462.85	26,835.08		57.99	26,777.09
		756.81	756.81				
\$98.85		286,944.08	286,921.76	22.32		700.00	677.68*
		25,770.36	20,000.00	5,770.36			5,770.36
		51,818.37	27,158.00	24,660.37		5,893.72	18,766.65
		170,185.50	111,958.14	58,227.36		13,537.47	44,689.89
		2,432.12	2,432.12			2,349.51	2,349.51*
		3,061.84	3,061.84				
		46,900.99	43,136.84	3,764.15		3,364.42	399.73
		155,510.83	154,760.13	750.70		142.49	608.21
		501,619.62	494,728.60	6,891.02		2,225.71	4,665.31
		799,336.18	794,010.64	5,325.54		31,571.69	26,246.15*
		16,205.00	10,858.16	5,346.84			5,346.84
\$27,452.26	\$27,452.26	\$4,243,186.65	\$3,427,235.08	\$815,951.57	\$2,195,000.00	\$348,429.25	\$2,691,795.66
							29,273.34
\$27,452.26	\$27,452.26	\$4,243,186.65	\$3,427,235.08	\$815,951.57	\$2,195,000.00	\$348,429.25	\$2,662,522.32

* Less to be provided for.

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1939

Balance, January 1, 1939 \$1,690,244.04

RECEIPTS

Bonds Issued:

Bridges, Reconstruction and Repair of	\$145,000.00
Fire Stations	50,000.00
High School of Practical Arts, Alterations and Additions,	50,000.00
Highways, Making of	100,000.00
Huntington Avenue Subway	100,000.00
Rapid Transit Facilities	55,000.00
Sewerage Works	120,000.00
William H. Taft School, Addition	110,000.00
Trade School, Addition and Alterations	40,000.00

\$770,000.00

Loans in Anticipation of Federal Grants:

County Court House	\$460,000.00
High School of Practical Arts, Alterations and Additions,	200,000.00
William H. Taft School, Addition	325,000.00
Trade School, Addition and Alterations	67,500.00

1,052,500.00

Federal P. W. A. Grants:

Bridges, Reconstruction and Repair of	\$85,750.00
Construction, Reconstruction and Replacement of Sewers,	45,658.45
County Court House	225,684.53
High School of Practical Arts, Alterations and Additions,	32,989.60
Robert G. Shaw School, Gymnasium, etc.	49,700.00
South Boston High School Addition	44,846.02
Storm Drain Sewer	19,497.17
William H. Taft School, Addition	64,245.00
Trade School, Addition and Alterations	30,244.44

598,615.21

County Court House Grant from Commonwealth

110,692.67

Miscellaneous:

Sale of Land — Traffic Tunnel	\$13,172.24
Transit Department Rentals, Sales, etc.	4,599.54
Refund on Sewer Construction Contract	3,117.97
Personal Service Credit — Sewer Construction	126.57
Purchase Refunds — Jail	118.41

21,134.73

2,552,942.61

Total Receipts

\$4,243,186.65

DISBURSEMENTS

Redemption of Grant Anticipation Loans:

County Court House	\$265,000.00
High School of Practical Arts, Alterations and Additions,	225,000.00
South Boston High School, Addition	40,000.00
William H. Taft School, Addition	307,000.00
Trade School, Addition and Alterations	70,000.00

\$907,000.00

SCHEDULE D-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1939

Redemption of Funded Debt (P. W. A.):		
Chelsea North Bridge Water Pipe Trestle	\$2,000.00	
Chelsea Street and Eastern Avenue Bridge	16,020.55	
Construction, Reconstruction and Replacement of Sewers,	25,000.00	
Eliot Square Intermediate School	20,000.00	
English High School Cafeteria	756.81	
Hospital Department, New Buildings	4,622.58	
Northern Avenue Bridge	6,198.41	
Phillips Brooks Intermediate School	25,000.00	
Police Communications System	10,116.83	
Quincy Market, Improvements	12,329.42	
Replacement of Brookline Avenue Water Main	13,000.00	
South Boston Intermediate School	2,432.12	
Water Main Construction	26,000.00	
Welfare District Building, Dorchester	2,000.00	
Welfare District Building, East Boston	2,000.00	
West Roxbury Intermediate School	3,061.84	
		\$170,538.56
Huntington Avenue Subway — Interest during construction .		31,843.75
Capital Outlays:		
Airport Improvements	\$4,398.52	
Bridges, Reconstruction and Repair of	208,186.74	
Centre Street	882.25	
Construction, Reconstruction and Replacement of Sewers,	2,055.10	
County Court House	529,010.64	
High School of Practical Arts, Alterations and Additions,	61,921.76	
Highways, Making of	59,651.08	
Hospital Department, New Buildings	228.65	
Huntington Avenue Subway	580,980.13	
Huntington Avenue Underpass	4,472.42	
Jail Improvements	10,858.16	
Long Island Hospital, Kitchen and Laundry Improve-		
ments	850.73	
New Fire Stations	2,346.60	
New Police Stations	3,407.33	
Oakland and Ashland Streets	12.50	
Park and Playground Improvements	1,364.84	
Phillips Brooks Intermediate School	2,158.00	
Rapid Transit Facilities	90,646.37	
Reconstruction and Repair of Parkways and Roadways .	962.60	
Reconstruction of Streets	343.79	
Sewerage Works	357,472.70	
Robert Gould Shaw School, Gymnasium, etc.	111,958.14	
South Boston High School Additions	3,136.84	
William H. Taft School, Addition	187,728.60	
Trade School, Addition and Alterations	84,760.13	
Traffic Tunnel	8,058.15	
		2,317,852.77
Total Disbursements		\$3,427,235.08
Balance, December 31, 1939 (Exhibit D-1)		<u>\$815,951.57</u>

SCHEDULE D=2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1939

Authority		From the Appropriation for	To the Appropriation for	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3			
	Dec. 31, 1939	Institutions Department: Long Island Hospital, Kitchen and Laundry Improvements, etc.....	Institutions Department: Long Island Hospital, Men's Dormitory, Establishment of.....	\$75.98
	Dec. 31, 1939	Public Buildings Department: Court House, Brighton.....	Institutions Department: Long Island Hospital, Men's Dormitory, Establishment of.....	527.93
Dec. 8, 1939		New City Hall Plans, etc.....	Institutions Department: Long Island Hospital, Men's Dormitory, Establishment of.....	19,964.00
Dec. 8, 1939		Police Department: New Police Stations and Additions to and Improvement of Existing Stations.....	Institutions Department: Long Island Hospital, Men's Dormitory, Establishment of.....	5,880.92
				<u>\$26,448.83</u>
	Dec. 31, 1939	Park Department: Reconstructing and Repairing Parkways and Roadways by Contract.	Park Department: Park and Playground Improvements, etc.,	93.14
	Dec. 31, 1939	Public Welfare Department: New Charities Administration Building...	Centre Street.....	801.00
	Dec. 31, 1939	Reconstruction of Streets.....	Sewerage Works.....	10.44
	Dec. 31, 1939	Public Welfare Department: New Charities Administration Building...	School Committee: High School of Practical Arts, Alterations and Additions (P. W. A.).....	98.85
		Total.....		<u>\$27,452.26</u>

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEETS—DEBT AND SINKING FUNDS
January 1 and December 31, 1939

	January 1, 1939	December 31, 1939
ASSETS		
Sinking Fund Cash in Treasury and Depos- itaries	\$2,304,136.80	\$1,030,990.64
Sinking Fund Cash in Closed Banks	153,666.49	153,351.24
Investments—Sinking Fund	21,230,545.90	21,506,420.90
Net Funded or Fixed Debt:		
Sinking Fund	\$63,089,353.52	\$61,932,300.16
Serial	72,756,466.60	72,150,000.00
	135,845,820.12	134,082,300.16*
Liquidating Debt	8,863,065.29	7,627,051.53
Total Assets	<u>\$168,397,234.60</u>	<u>\$164,400,114.47</u>

* Sinking Fund Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEETS—DEBT AND SINKING FUNDS
JANUARY 1 AND DECEMBER 31, 1939

	January 1, 1939	December 31, 1939
LIABILITIES AND SURPLUS		
Sinking Fund Loans:		
Inside Debt Limit	\$4,596,000.00	\$3,563,000.00
Outside Debt Limit	79,326,600.00	78,403,600.00
	<u>\$83,922,600.00</u>	<u>\$81,966,600.00</u>
Serial Loans:		
Inside Debt Limit	\$41,364,500.00	\$38,639,000.00
Outside Debt Limit	31,391,966.60	33,511,000.00
	<u>72,756,466.60</u>	<u>72,150,000.00</u>
Tax Title Loans	8,863,065.29	7,627,051.53
Sinking Fund Surplus	2,855,102.71	2,656,462.94
Total Liabilities and Surplus	<u><u>\$168,397,234.60</u></u>	<u><u>\$164,400,114.47</u></u>

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1939

Gross funded debt December 31, 1938		\$156,679,066.60
Add funded debt issued in 1939:		
City Debt	\$8,020,000.00	
Rapid Transit Debt	155,000.00	
		<u>8,175,000.00</u>
		\$164,854,066.60
Deduct funded debt paid in 1939:		
City Debt	\$10,479,500.00	
County Debt	162,966.60	
Hyde Park Water Debt	16,000.00	
Water Debt	73,000.00	
Rapid Transit Debt	6,000.00	
		<u>10,737,466.60</u>
Gross funded debt December 31, 1939		\$154,116,600.00
Sinking Funds December 31, 1939	\$23,688,349.19	
Receipts during 1939	1,843,142.55	
	<u>\$25,531,491.74</u>	
Payments during 1939	2,840,728.96	
		<u>22,690,762.78</u>
Total redemption means December 31, 1939		22,690,762.78
Net funded debt December 31, 1939		<u><u>\$131,425,837.22</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1939

LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1938		\$14,000,000.00
Loans issued during 1939		34,500,000.00*
		<u>\$48,500,000.00</u>
Less 1938 Loans paid off	\$14,000,000.00	
Less 1939 Loans paid off	22,000,000.00	
		<u>36,000,000.00</u>
Net outstanding obligations		<u><u>\$12,500,000.00</u></u>

* Total authorized by City Council \$45,000,000.

LOANS IN ANTICIPATION OF FEDERAL P. W. A. GRANTS
(Chapter 82, Acts of 1938)

Dates of Notes	Object	Amount
December 27, 1939	City of Boston Court House Loan, Act of 1935	\$220,000.00
December 27, 1939	William Howard Taft School, Additions	25,000.00
December 27, 1939	Trade School, Additions and Alterations	7,500.00
		<u>\$252,500.00</u>

TAX TITLE LOANS
(Chapter 49, Acts of 1933 as amended)

Loans outstanding December 31, 1938	\$8,814,500.00
Loans issued during 1939	3,500,000.00
	<u>\$12,314,500.00*</u>
Less payments to Treasurer of Commonwealth	4,687,448.47
Balance outstanding December 31, 1939	<u><u>\$7,627,051.53</u></u>

* Under the provisions of Chapter 49, Acts of 1933, this amount will be liquidated by monthly payments to the Treasurer of the Commonwealth, of receipts from Tax Titles pledged to the redemption of the Loan.

EXHIBIT E=4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1939

Total debt incurring power within the debt limit (2½ per cent of \$1,571,053,726, the average assessed valuation for three years, less abatements)		\$39,276,343.15
Debts incurred:		
Total funded debt, city and county	\$156,679,066.60*	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$33,207,900.00	
Water debt	140,000.00	
Traffic Tunnel debt	16,000,000.00	
Traffic Tunnel debt, "Series B,"	3,000,000.00	
Traffic Tunnel debt, "Series C,"	500,000.00	
County debt	1,948,966.60	
Rapid Transit debt	55,921,700.00	
	\$110,718,566.60*	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	6,250,000.00	
		116,968,566.60
Funded debt within the debt limit		\$39,710,500.00
Offsets to funded debt:		
Sinking funds	\$23,688,349.19*	
Less sinking funds for debt outside the debt limit:		
City	\$6,432,145.47	
Rapid Transit	12,948,301.88	
Traffic Tunnel	524,533.41	
Traffic Tunnel, "Series B,"	224,984.52	
Traffic Tunnel, "Series C,"	24,024.42	
	20,153,989.70	
Offsets to funded debt within the debt limit		3,534,359.49
Net indebtedness within the debt limit December 31, 1938		\$36,176,140.51
Loans authorized but not issued (within the debt limit)		1,503,500.00†
Used debt incurring power within the debt limit		37,679,640.51
Unused debt incurring power within the debt limit, January 1, 1939		\$1,596,702.64
Estimated increase during the year by:		
Interest on sink'ng fund investments	\$107,885.14	
Appropriation for sinking funds for debt within the debt limit	68,335.00	
Serial bonds redeemable during year	4,340,500.00	
		4,516,720.14
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		\$6,113,422.78

* Refer to Exhibit E-1 — January 1, 1939, Balance Sheet.

† Refer to page 195 — Auditor's Report for 1938.

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1939

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which it was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
July 11, 1939	Aug. 1, 1939	2	City of Boston, Municipal Relief Loan, Acts of 1939.....		\$3,450,000.00	Aug. 1, 1940-49	\$345,000.00
Mar. 11, 1933	Aug. 1, 1939	1½	Highways, Making of.....	\$100,000.00		Aug. 1, 1940-59	5,000.00
April 12, 1938	Aug. 1, 1939	1½	Sewerage Loan.....	120,000.00		Aug. 1, 1940-69	4,000.00
Oct. 29, 1933	Aug. 1, 1939	1½	Trade School, Additions and Alterations.....	40,000.00		Aug. 1, 1940-59	2,000.00
June 1, 1937	Aug. 1, 1939	1½	William Howard Taft School Additions.....	110,000.00		Aug. 1, 1950-59	5,000.00
June 1, 1937	Aug. 1, 1939	1½	High School of Practical Arts, Alterations and Additions.....	50,000.00		Aug. 1, 1940-49	6,000.00
Sept. 29, 1938	Aug. 1, 1939	1½	Bridges, Reconstruction and Repair of.....	120,000.00		Aug. 1, 1950-59	2,000.00
Chap. 741, Acts of 1911	Aug. 1, 1939	2½	Boylston Street Subway.....		10,000.00	Aug. 1, 1940-49	3,000.00
Chap. 741, Acts of 1911	Aug. 1, 1939	2½	Dorchester Tunnel.....		5,000.00	Aug. 1, 1984	
Aug. 28, 1939	Dec. 1, 1939	2½	City of Boston, State Tax Funding Loan, Acts of 1939.....		1,500,000.00	Dec. 1, 1940-44	300,000.00
Oct. 10, 1939	Dec. 1, 1939	1½	City of Boston, Municipal Relief Loan, Acts of 1939.....		1,450,000.00	Dec. 1, 1940-49	145,000.00
Oct. 31, 1939	Dec. 1, 1939	1½	City of Boston, Funding Loan, Acts of 1938.....	1,000,000.00		Dec. 1, 1950-54	66,000.00
Oct. 4, 1939	Dec. 1, 1939	1½				Dec. 1, 1940-49	67,000.00
May 5, 1932	Dec. 1, 1939	1½	New Fire Stations and Additions to and Improvement of Existing Fire Stations.....	50,000.00		Dec. 1, 1950-59	2,000.00
Chap. 395, Acts of 1938	Dec. 31, 1939	2½	Subway Bonds, Acts of 1933 (Huntington Avenue Subway Extension).....		100,000.00	Dec. 1, 1984	
Chap. 480, Acts of 1923	Dec. 31, 1939	2½	Dorchester Rapid Transit Bonds.....		40,000.00	Dec. 31, 1984	
July 11, 1939	Dec. 31, 1939	1½	City of Boston, Municipal Relief Loan, Acts of 1939.....		5,000.00	Dec. 31, 1950-49	500.00
Sept. 29, 1938	Dec. 31, 1939	1½	Bridges, Reconstruction and Repair of.....	25,000.00		Dec. 31, 1945-49	1,000.00
						Dec. 31, 1940-44	2,000.00
			Totals	\$1,615,000.00	\$6,560,000.00		

Inside of Debt Limit
Outside of Debt Limit

\$1,615,000.00
6,560,000.00
\$8,175,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1939

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Rapid Transit	Total Serial Bonds
1940	\$6,513,500	\$2,554,500	\$145,000	\$89,000	\$6,000	\$9,308,000
1941	6,109,500	2,554,500	144,000	73,000	6,000	8,887,000
1942	5,446,000	2,554,500	135,000	53,000	6,000	8,194,500
1943	4,846,000	2,554,500	134,000	41,000	6,000	7,581,500
1944	4,398,000	2,553,500	134,000	41,000	6,000	7,132,500
1945	3,666,000	2,552,500	132,000	39,000	6,000	6,395,500
1946	3,244,000	1,852,500	132,000	38,000	6,000	5,272,500
1947	2,937,000	1,352,500	132,000	36,000	6,000	4,463,500
1948	2,486,000	927,500	128,000	36,000	6,000	3,583,500
1949	2,099,000	490,500	117,000	36,000	6,000	2,748,500
1950	1,817,000		106,000	36,000		1,959,000
1951	1,528,000		101,000	36,000		1,665,000
1952	1,247,000		101,000	36,000		1,384,000
1953	1,148,000		100,000	36,000		1,284,000
1954	557,000		99,000	36,000		692,000
1955	368,000		99,000	12,000		479,000
1956	256,000		99,000			355,000
1957	96,000		89,000			185,000
1958	78,000		44,000			122,000
1959	77,000					77,000
1960	54,000					54,000
1961	54,000					54,000
1962	54,000					54,000
1963	54,000					54,000
1964	54,000					54,000
1965	29,000					29,000
1966	29,000					29,000
1967	29,000					29,000
1968	20,000					20,000
1969	4,000					4,000
1970						
1971						
1972						
1973						
1974						
1975						
1976						
1977						
1978						
1979						
1980						
1981						
1982						
1983						
1984						
Totals	\$49,298,000	\$19,947,000	\$2,171,000	\$674,000	\$60,000	\$72,150,000

EXHIBIT E-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1939

YEAR	Sinking Fund Bonds				Grand Total
	City	Traffic Tunnel	Rapid Transit	Total Sinking Fund	
1940	\$200,000		\$50,000	\$250,000	\$9,558,000
1941			451,000	451,000	9,338,000
1942	200,000		800,000	1,000,000	9,194,500
1943	200,000		1,350,000	1,550,000	9,131,500
1944	3,662,000		1,083,000	4,745,000	11,877,500
1945	1,654,000		2,056,700	3,710,700	10,106,200
1946	150,000		1,588,150	1,738,150	7,010,650
1947	49,000		1,491,850	1,540,850	6,004,350
1948	320,900		2,000,000	2,320,900	5,904,400
1949			650,000	650,000	3,398,500
1950			1,000,000	1,000,000	2,959,000
1951					1,665,000
1952	5,000			5,000	1,389,000
1953					1,284,000
1954					692,000
1955					479,000
1956			950,000	950,000	1,305,000
1957			5,000,000	5,000,000	5,185,000
1958			1,300,000	1,300,000	1,422,000
1959			5,315,000	5,315,000	5,392,000
1960			1,975,000	1,975,000	2,029,000
1961			1,750,000	1,750,000	1,804,000
1962			1,515,000	1,515,000	1,569,000
1963		\$2,000,000	688,000	2,688,000	2,742,000
1964		500,000	248,000	748,000	802,000
1965		800,000	60,000	860,000	889,000
1966		150,000	150,000	300,000	329,000
1967		50,000	1,662,000	1,712,000	1,741,000
1968			1,718,000	1,718,000	1,738,000
1969			1,380,000	1,380,000	1,384,000
1970			2,090,000	2,090,000	2,090,000
1971			3,570,000	3,570,000	3,570,000
1972			3,570,000	3,570,000	3,570,000
1973			2,207,000	2,207,000	2,207,000
1974			952,000	952,000	952,000
1975			990,000	990,000	990,000
1976			3,060,000	3,060,000	3,060,000
1977			1,460,000	1,460,000	1,460,000
1978			70,000	70,000	70,000
1979		50,000		50,000	50,000
1980		4,000,000	105,000	4,105,000	4,105,000
1981	15,000	3,000,000	275,000	3,290,000	3,290,000
1982		5,950,000	565,000	6,515,000	6,515,000
1983		2,200,000	710,000	2,910,000	2,910,000
1984		800,000	155,000	955,000	955,000
Totals	\$6,455,900	\$19,500,000	\$56,010,700	\$81,966,600	\$154,116,600

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1939

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1938 . .	\$78,160,400.00	\$2,333,966.60	\$763,000.00	\$55,921,700.00	\$19,500,000.00	\$156,679,066.60
December 31, 1939 . .	75,700,900.00	2,171,000.00	674,000.00	56,070,700.00	19,500,000.00	154,116,600.00
Decrease	\$2,459,500.00	\$162,966.60	89,000.00	* \$149,000.00		\$2,562,466.60

* Increase.

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1938 . .	\$68,193,895.04	\$2,333,966.60	\$763,000.00	\$42,973,398.12	\$18,726,457.65	\$132,990,717.41
December 31, 1939 . .	67,783,178.13	2,171,000.00	674,000.00	42,290,567.95	18,507,091.14	131,425,837.22
Decrease	\$410,716.91	\$162,966.60	\$89,000.00	\$682,830.17	\$219,366.51	\$1,564,880.19

SCHEDULE E-2 City of Boston and County of Suffolk

DEBT AND SINKING FUNDS Summary of the Objects for Which the Outstanding Funded Debt was Contracted Fiscal Year Ended December 31, 1939

CITY DEBT				
	Outstanding January 1, 1939	Issued in 1939	Matured or Canceled in 1939	Outstanding December 31, 1939
Bridges: Miscellaneous	\$1,901,000.00	\$145,000.00	\$220,000.00	\$1,826,000.00
Cambridge Bridge	1,302,900.00		300,000.00	1,002,900.00
Charlestown Bridge	600,000.00		400,000.00	200,000.00
Ferries	255,000.00		27,000.00	228,000.00
High Pressure Fire Service	18,000.00		6,000.00	12,000.00
Miscellaneous:				
Boston Traffic Commission	83,000.00		36,000.00	47,000.00
Commonwealth Avenue Underpass	180,000.00		20,000.00	160,000.00
Departmental Equipment	405,000.00		135,000.00	270,000.00
Fire Department	255,000.00		21,000.00	234,000.00
Huntington Avenue Underpass	100,000.00		10,000.00	90,000.00
Public Works Department, Garages	40,000.00		7,000.00	33,000.00
Land, East Boston	7,000.00		1,000.00	6,000.00
Land, Southhampton Street	23,000.00		4,000.00	19,000.00
Police Department	238,000.00		75,000.00	163,000.00
Institutions Department	15,000.00		3,000.00	12,000.00
Funding Loan	7,000,000.00	1,000,000.00	467,000.00	7,533,000.00
State Tax Funding Loan		1,500,000.00		1,500,000.00
Municipal Relief Loan	17,106,000.00	4,905,000.00	2,064,000.00	19,947,000.00
Hospitals	5,972,000.00		763,000.00	5,209,000.00
Public Buildings, Exclusive of Schoolhouses	3,857,500.00	50,000.00	472,500.00	3,435,000.00
Public Parks, Playgrounds, etc.	2,548,000.00		304,000.00	2,244,000.00
Airport	986,000.00		160,000.00	826,000.00
Schoolhouses and Sites	8,028,000.00	200,000.00	377,000.00	7,851,000.00
Sewers: Miscellaneous	11,730,000.00	120,000.00	1,166,000.00	10,684,000.00
Charles River Basin, etc.	1,274,000.00		102,000.00	1,172,000.00
Separate Systems of Drainage	843,000.00		747,000.00	96,000.00
Stony Brook	328,000.00		328,000.00	
Savin Hill Bay, Sewerage Works	267,000.00		23,000.00	244,000.00
Streets:				
Miscellaneous	2,738,000.00		646,000.00	2,092,000.00
Highways, Making of	6,346,000.00	100,000.00	785,000.00	5,661,000.00
Stuart Street	550,000.00		150,000.00	400,000.00
Cambridge Street and Court Street	1,366,000.00		195,000.00	1,171,000.00
Tremont Street Improvement	218,000.00		94,000.00	124,000.00
Kneeland Street Improvement	320,000.00		100,000.00	220,000.00
Morton Street Improvement	65,000.00		21,000.00	44,000.00
Dock Square and Faneuil Hall Square Improvement	522,000.00		156,000.00	366,000.00
Oakland and Ashland Streets Improvement	20,000.00		14,000.00	6,000.00
Centre Street	316,000.00		80,000.00	236,000.00
Traffic Tunnel	16,000,000.00			16,000,000.00
Traffic Tunnel Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel Series "C"	500,000.00			500,000.00
Hyde Park Street Railway	337,000.00			337,000.00
Rapid Transit Debt:				
Rapid Transit	51,000.00			51,000.00
Arlington Station	1,248,000.00			1,248,000.00
Boston Tunnel and Subway	8,347,700.00		6,000.00	8,341,700.00
Boylston Street Subway, Acts of 1911	5,483,000.00	10,000.00		5,493,000.00
Boylston Street Subway, Acts of 1930	4,965,000.00			4,965,000.00
Cambridge Connection	1,653,000.00			1,653,000.00
Dorchester Rapid Transit	11,020,000.00	40,000.00		11,060,000.00
Dorchester Tunnel	12,200,000.00	5,000.00		12,205,000.00
East Boston Tunnel	2,999,000.00			2,999,000.00
East Boston Tunnel Alterations	3,900,000.00			3,900,000.00
East Boston Tunnel Alterations, Act of 1924	60,000.00			60,000.00
East Boston Tunnel Extension	2,500,000.00			2,500,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	400,000.00	100,000.00		500,000.00
Tremont Street Subway, Alterations	345,000.00			345,000.00
WATER DEBT				
Water Debt	731,000.00		73,000.00	658,000.00
Hyde Park Water Debt	32,000.00		16,000.00	16,000.00
COUNTY DEBT				
Suffolk County Court House, Additions	10,666.60		10,666.60	
Court House Loan, Acts of 1935	1,938,300.00		101,300.00	1,837,000.00
Suffolk County Jail	171,000.00		29,000.00	142,000.00
Suffolk County House of Correction	214,000.00		22,000.00	192,000.00

Total City and County Debt (Exhibit E-2)	\$156,679,066.60	\$8,175,000.00	\$10,737,466.60	\$154,116,600.00
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SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but not Issued
December 31, 1939

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
May 5, 1932	New Fire Stations and Additions to and Improvement of Existing Fire Stations	\$70,000.00	
Mar. 11, 1933	Highways, Making of	110,000.00	
July 31, 1935	Traffic Tunnel Series "C" (Chap. 455, Acts of 1935)		\$100,000.00
Dec. 12, 1935	New City Hall Plans, etc.	10,000.00	
April 12, 1938	Sewerage Works	85,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938)		1,500,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		200,000.00
Nov. 2, 1938	Bridges, Reconstruction and Repair of, P. W. A.	120,000.00	
	Inside debt limit \$395,000.00	<u>\$395,000.00</u>	<u>\$1,800,000.00</u>
	Outside debt limit 1,800,000.00		
	<u>\$2,195,000.00</u>		

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1939

		ASSETS	
Cash:			
Under control of Treasurer		\$1,047,188.70	
In closed banks		69,726.87	
In custody of Treasurer		3,969,048.75	
			\$5,085,964.32
Investments			51,819,746.98
Total Assets			<u>\$56,905,711.30</u>
		LIABILITIES AND RESERVES	
Appropriation Balances (Schedule F-1)			\$615,405.77
Reserved Accounts:			
Miscellaneous Balances held for Investment		\$501,128.65	
Daniel Preston Lot Claim		381.15	
Boston Retirement Board		3,885,268.57	
Teachers' Retirement Fund		45,421.69	
Permanent School Pension Fund		20,164.73	
Franklin Fund		18,193.76	
			4,470,558.55
Trust Funds			51,819,746.98
Total Liabilities and Reserves			<u>\$56,905,711.30</u>

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1939

	Balance From 1938	Income and Credits	Expenditures	Balance To 1940
Susan H. Leeds Bequest	\$437.92	\$411.92	\$355.35	\$494.49
Cemetery Trust Funds		14,134.30	14,134.30	
Copenhagen Fund	5,341.71	200.00		5,541.71
Federal Emergency Relief Fund	144.07			144.07
Fitzgerald Firemen's Medal Fund	411.75	30.00		441.75
Foss Flag Fund	85.30	85.00	100.00	70.30
Franklin Fund		333.85	333.85	
Franklin Union	21.81	74,533.83	74,508.42	47.22
Sawyer Marcella Street Home Fund	303.22	81.50	130.30	254.42
Library Department Trust Funds	257,354.14	56,956.41	118,142.53	196,168.02
H. C. Bentley Gift	13.70			13.70
J. L. Whitney Bibliographical Fund	1,306.73	700.00	1,757.33	249.40
J. H. Benton Book Fund	48,935.75	42,624.64	55,460.94	36,099.45
Judaica Bookshelf Fund	159.17		73.97	85.20
The Children's Fund	3,632.61	3,261.48	3,914.09	2,980.00
Mary P. C. Cummings Fund	30,430.86	5,849.96	3,974.60	32,306.22
George F. Parkman Fund		422.34	422.34	
J. H. Parker Medal Fund	234.80	72.50	113.44	193.86
Phillips Street Fund	6,816.55	346.13	390.00	6,772.68
Police Charitable Fund	5,537.69	7,233.70	8,099.50	4,671.89
Randidge Trust Fund	256.10	580.35	578.74	257.71
Special Welfare Fund, Children's Outings		750.00		750.00
Anna J. George Scholarship Fund	21.97	68.97	75.00	15.94
Bowdoin Dorchester School Fund	453.32	191.26	76.22	568.36
Costello C. Converse School Fund	640.48	171.58	27.50	784.56
Eastburn School Fund	2,150.99	442.50	600.00	1,993.49
Franklin Medal Fund	36.47	62.56	62.49	36.54
Gibson School Fund	3,740.33	1,566.67	3,568.78	1,738.22
Horace Mann School Fund	452.86	262.75	670.61	45.00
Pete P. F. Degrand School Fund	2,520.89	1,152.73	2,381.50	1,292.12
Samuel G. Davis School Fund	3,131.84	3,318.52	2,200.00	4,250.36
Teachers' Waterston Fund	2,546.41	200.98	462.78	2,284.61
Miscellaneous School Funds		534.56	534.56	
Thorndike Coal Fund		268.04	268.04	
Brooker Poor Widows Fund	123.26	123.26	246.52	
John Larkin Fund		20.06	20.06	
Walter Scott Medal Fund	603.85	124.85	73.07	655.63
George Robert White Fund	80,199.02	451,718.99	217,719.16	314,198.85
Totals	\$458,045.57	\$668,836.19	\$511,475.99	\$615,405.77

SCHEDULE F-2
City of Boston and County of Suffolk

TRUST FUNDS
Changes in Total Fund Balance
Fiscal Year Ended December 31, 1939

Total of Trust Funds, December 31, 1938		\$54,328,177.08
Additions:		
Accrued Interest on Investments Sold	\$47.78	
Premiums on Investments Sold	330.00	
Interest on Investments	1,857,359.41	
Appreciation on Investments	6,175.96	
Rents	345,677.60	
Bequests	17,373.12	
Receipts from Franklin Foundation	48,700.00	
Employees' Retirement System Deductions	1,162,478.34	
Cemetery Revenue	85,838.53	
Tax Levy Appropriation — Retirement Board	2,031,703.00	
City of Cambridge — Employees' Boston and Cambridge Bridges	877.00	
Commonwealth of Massachusetts — Retirement Board	200,593.40	
Miscellaneous	1,537.56	
		<u>5,758,691.70</u>
		\$60,086,868.78
Decreases:		
Accrued Interest on Investments Purchased	\$31,931.33	
Premiums on Investments Purchased	439,121.17	
Discounts on Investments Sold	165.00	
Retirement Deductions Refunded	327,848.68	
Retirement Board Pay Rolls	1,572,880.17	
Depreciation of Investments	5,536.25	
Expenditures from Appropriations	511,475.99	
Expenditures other than Appropriations	226,489.56	
Public School Teachers' Retirement Fund Payments	64,026.73	
Miscellaneous	1,682.60	
		<u>3,181,157.48</u>
Total of Trust Funds, December 31, 1939		<u><u>\$56,905,711.30</u></u>

SECTION G
MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1939

City Appropriations, orders of the City Council, approved by the Mayor:

April 18, 1939	\$5,422,595.90	
April 25, 1939	60,000.00	
May 2, 1939	70,000.00	
May 9, 1939	20,769,775.09	
May 11, 1939	520,000.00	
May 15, 1939	394,300.00	
June 13, 1939	10,948,678.17	
June 14, 1939	255,000.00	
June 14, 1939	25,000.00	
June 14, 1939	35,000.00	
July 11, 1939	180,000.00	
October 10, 1939	150,000.00	
October 31, 1939	1,300,000.00	
		\$40,130,349.16

County Appropriations, orders of the City Council, approved by the Mayor:

April 18, 1939	\$262,883.01	
May 9, 1939	1,938,449.25	
June 13, 1939	1,474,979.30	
		3,676,311.56

School Committee Appropriations, orders approved by the Mayor February 15,
May 11 and July 10, 1939:

Current purposes	\$16,486,855.68	
Land and Buildings for Schools	76,753.00	
		16,563,608.68

Debt requirements certified by City Auditor to Board of Assessors:

City purposes	\$9,532,712.85	
County purposes	228,460.26	
School purposes	659,817.98	
		10,420,991.09

Boston Retirement Board:

Pension Accumulation Fund — vote of the Board, May 23, 1939	2,031,703.00	
Boylston Street Subway (chapter 394, Acts of 1930), Rental Deficit	113,937.06	
Summer Traffic Tunnel Deficit	437,868.91	
Amount of State Tax	\$4,299,480.00	

Charles River Basin Assessment:

District:		
Sinking Fund	\$3,609.22	
Serial Bonds	4,620.82	
Interest	48,417.06	
Maintenance	99,779.04	
		156,426.14
Bridge:		
Sinking Fund	\$7,762.97	
Interest	20,690.91	
		28,453.88

Metropolitan Park Assessment:

Sinking Fund	\$20,641.84	
Serial Bonds	33,529.83	
Interest	88,320.86	
Maintenance	480,303.67	
		622,796.20

Metropolitan Sewer Assessment:

Sinking Fund	\$25,198.68	
Serial Bonds	80,103.65	
Interest	122,285.61	
Maintenance	212,589.56	
		440,177.50

<i>Carried forward</i>	\$5,547,333.72	\$73,374,769.46
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SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1939

<i>Brought forward</i>		\$5,547,333.72	\$73,374,769.46
Neponset Bridge Assessment (chapter 300, Acts of 1915):			
Serial Bonds	\$6,176.47		
Interest	1,111.77		
		7,288.24	
Abatement of Smoke Nuisance Assessment		17,091.47	
Metropolitan Planning Division (chapter 399, Acts of 1923)		8,371.60	
Boston Elevated Railway Deficit		1,845,777.17	
Hospital or Home Care for Civil War Veterans		2,319.75	
Boston Metropolitan District Expenses (chapter 383, Acts of 1929)		3,531.00	
Soldiers' Exemption (sections 11 and 12, chapter 58, General Laws)		7,016.23	
Boston Elevated Railway, Rental Deficit		74,667.26	
West Roxbury-Brookline Parkway		4.62	
Wellington Bridge Maintenance		1,233.07	
			7,514,634.13
Total State Taxes and Assessments			\$80,889,403.59
Excess of State Assessment, 1938, included in Tax Levy			2,116,008.68
Excess of State Taxes over amount included in Tax Levy			190,952.91
			<u>\$83,196,365.18</u>

Metropolitan Water Assessment:

Sinking Fund	\$79,514.99
Serial Bonds	935,446.87
Interest	1,278,638.99
Maintenance	776,042.54
Brookline Credit	115,062.91

Paid by water income \$3,184,706.30

WAYS AND MEANS OTHER THAN TAXES, 1939

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ending December 31, 1939.

Boston Traffic Commission	\$10,000.00
Building Department	50,000.00
City Clerk Department	26,000.00
Collecting Department	55,000.00
Fire Department	102,000.00
Health Department	35,000.00
Hospital Department	285,000.00
Sanatorium Division	160,000.00
Institutions Department	17,000.00
Interest	750,000.00
Library Department	25,000.00
Licensing Board	45,000.00
Liquor Licenses	1,450,000.00
Market Department	85,000.00
Mayor	73,000.00
Park Department	95,000.00
Pedlers' Licenses	4,000.00
Police Department	53,000.00
Public Buildings Department	20,000.00
Public Welfare Department	3,444,986.79

Carried forward \$6,784,986.79

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1939

Brought forward	\$6,784,986.79	
Public Works Department:		
Central Office	500.00	
Bridge	8,000.00	
Lighting	100.00	
Ferry	25,000.00	
Paving	12,000.00	
Sanitary	20,000.00	
Sewer	1,200.00	
Registry Department	36,000.00	
Soldiers' Relief Department	80,000.00	
Street Laying-Out Department	55,000.00	
Weights and Measures Department	18,000.00	
General Revenue Discount	45,000.00	
Rent, Foreclosed Property	10,000.00	
County of Suffolk	360,000.00	
Boston Port Authority — refund from State	10,700.00	
County Court House — refund from State	110,000.00	
		\$7,576,486.79
School Committee:		
Estimated income 1939, including Smith-Hughes Fund	\$861,574.57	
Amount remaining in treasury for school purposes (chapter 206, Special Acts 1919)	346,093.74	
		1,207,668.31
		<u>\$8,784,155.10</u>
Total Appropriations and Requirements		\$83,196,365.18
CREDITS		
Estimated departmental income	\$7,576,486.79	
School surplus and estimated income	1,207,668.31	
Estimated corporation taxes	789,374.57	
Share of State income tax	3,719,751.98	
Poll taxes	504,788.00	
Automobile excise tax	900,000.00	
Reimbursement for State-owned lands	53,124.82	
Highway Fund (1938)	1,194,300.00	
Highway Fund (1939)	2,064,729.87	
Funding 1938 State Tax Deficit	1,500,000.00	
Municipal Relief Loans	4,905,000.00	
Miscellaneous	281,372.19	
Total Credits and Deductions		24,696,596.53
Net Requirements before adding overlay		\$58,499,768.65
Overlay (4 per cent of net requirements)		2,339,990.75
Total Real and Personal Property Tax		<u>\$60,839,759.40</u>

SCHEDULE G=2
City of Boston and County of Suffolk
VALUATIONS, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1939

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Appropriation Orders	Tax Warrant	Tax Rate
1909	\$1,347,948,227	\$1,300,863,960.00	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	83,196,365.18	† 60,839,759.40	39.90
1940		1,543,610,935.00			

* 1909 May 1.
1910 to 1934, inclusive, April 1.
1935 to 1933, inclusive, January 1.
† Schedule G-1.

SCHEDULE G-3
City of Boston and County of Suffolk
STATISTICAL FACTS
For the Year 1939

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Last State Census (January 1, 1935)	817,713
Number of employees as of December 31, 1939	20,855
Building Department:	
Permits issued	16,924
Estimated cost	\$21,097,738.00
Cemeteries, number of	20
Election Department:	
Registered voters	345,477
Number of ballots cast last general election	190,970
Percentage of registered voters, voting	55.27
Fire Department:	
Number of stations	53
Number of fireboats	3
Number of employees	1,524
Alarms responded to	11,537
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,509
Patients, daily average:	
Wards	1,933
Out-patient	1,646
Long Island Hospital:	
Number of buildings	28
Population	1,443
Hospital	556
Almshouse	887
Library Department:	
Number of libraries	32
Number of employees	581
Number of volumes	1,706,402
Circulation	4,198,975
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,902.19
Main park system	1,387.00
Marine Park system	457.90
Miscellaneous parks, including airport	1,057.29

SCHEDULE G-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1939

Park Department:

Area of playgrounds (acres)	608.31
Number of playgrounds	78
Number of municipal golf links	2
Number of municipal beaches	11
Public grounds and squares (acres)	58.50
Swimming pools	2
Number of gymnasiums	11
Number of bridges	27

Police Department:

Number of stations and headquarters	18
Number of employees	2,367
Arrests	96,386

Public Works Department:

Bridges, number of	197
Ferryboats, number of	3
Street Lights:	
Electric	13,844
Gas	9,383
Miles of accepted streets and alleys	704.82
Sewers:	
Miles of sewers	1,234
Catch-basins	22,049
Average number of gallons pumped daily at main pumping station	103,010,122

Sumner Traffic Tunnel:

Length (feet)	5,700
Two-lane drive:	
Vehicles passing through — 1939	5,936,007

Water Service:

Number of meters	101,284
Daily average consumption (gallons)	107
Miles of mains:	
Ordinary	979,248
High pressure	18,721
Number of fire hydrants:	
Public	11,318
Private	382
High pressure	505

Rapid Transit:

Miles of subways and tunnels	15.98
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Schools:

Number of school buildings	270
Number of teachers	5,049
Day schools	4,611
Evening schools	438
Average membership	133,801
Day schools	124,654
Evening schools	9,147

Average daily attendance:

Elementary and intermediate schools	77,783
High schools	28,244
Kindergartens	4,479
Teachers College	401
Special Schools	3,158

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS 1929-1939

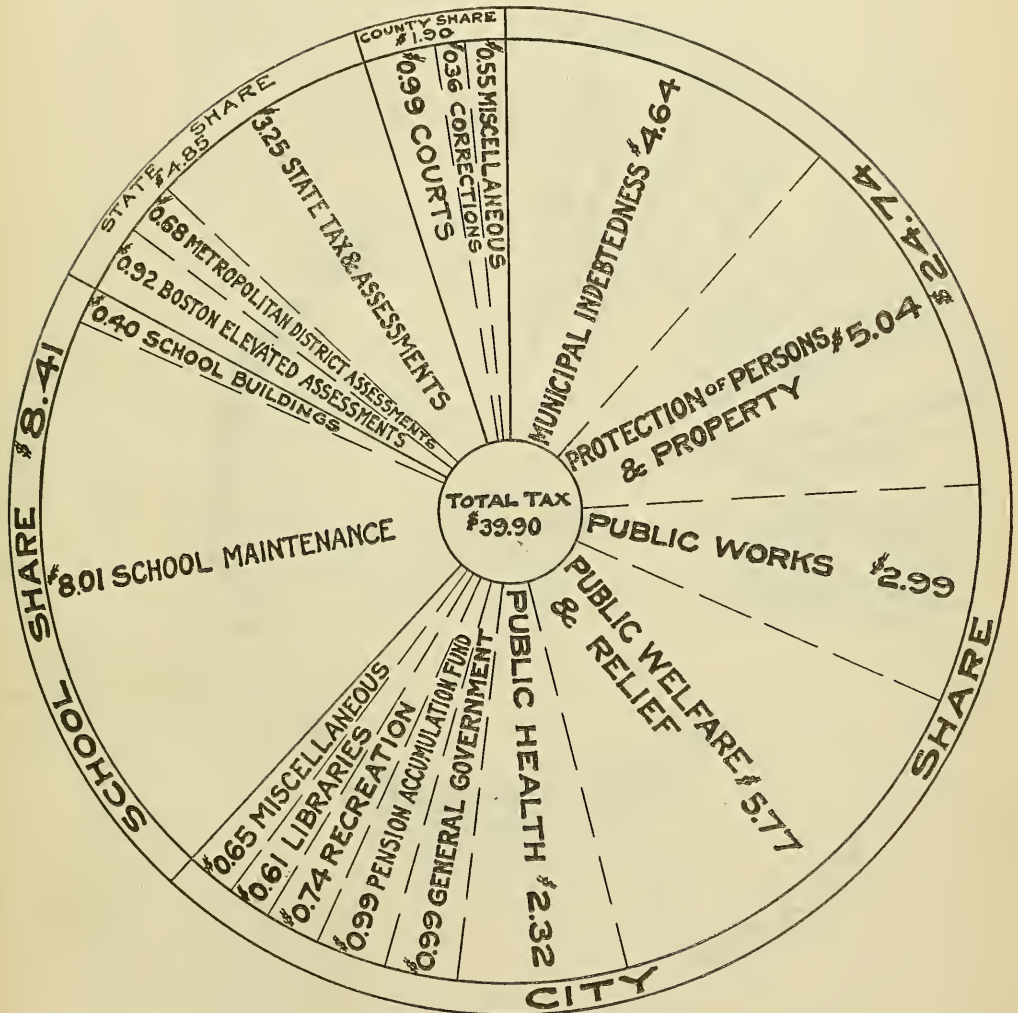
ANNUAL COLLECTIONS, 1929 — 1939

YEAR	Current Year's Levy	Prior Years' Levy	All Other Prior Years' Levies	Total Levies
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69

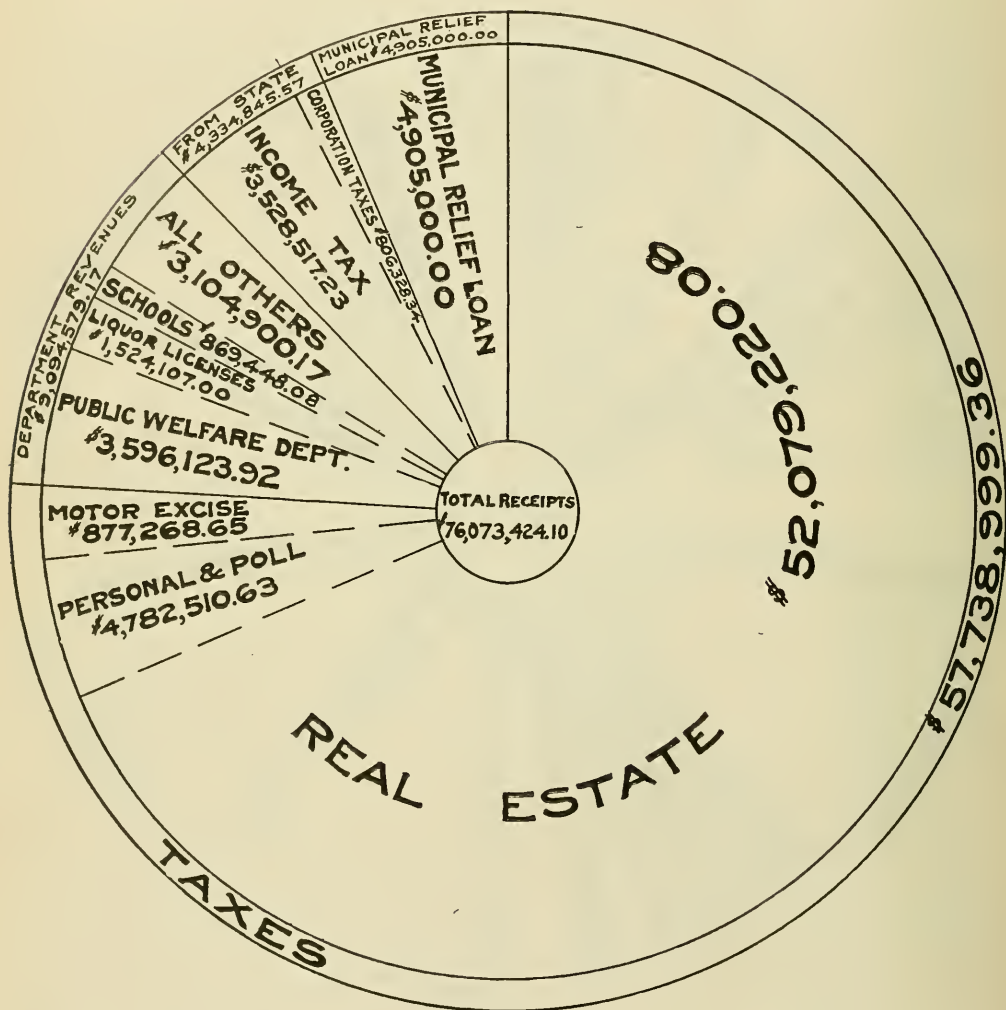
PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1939

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Years' Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770

TAX DOLLAR 1939



MAINTENANCE RECEIPTS 1939



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1939.

